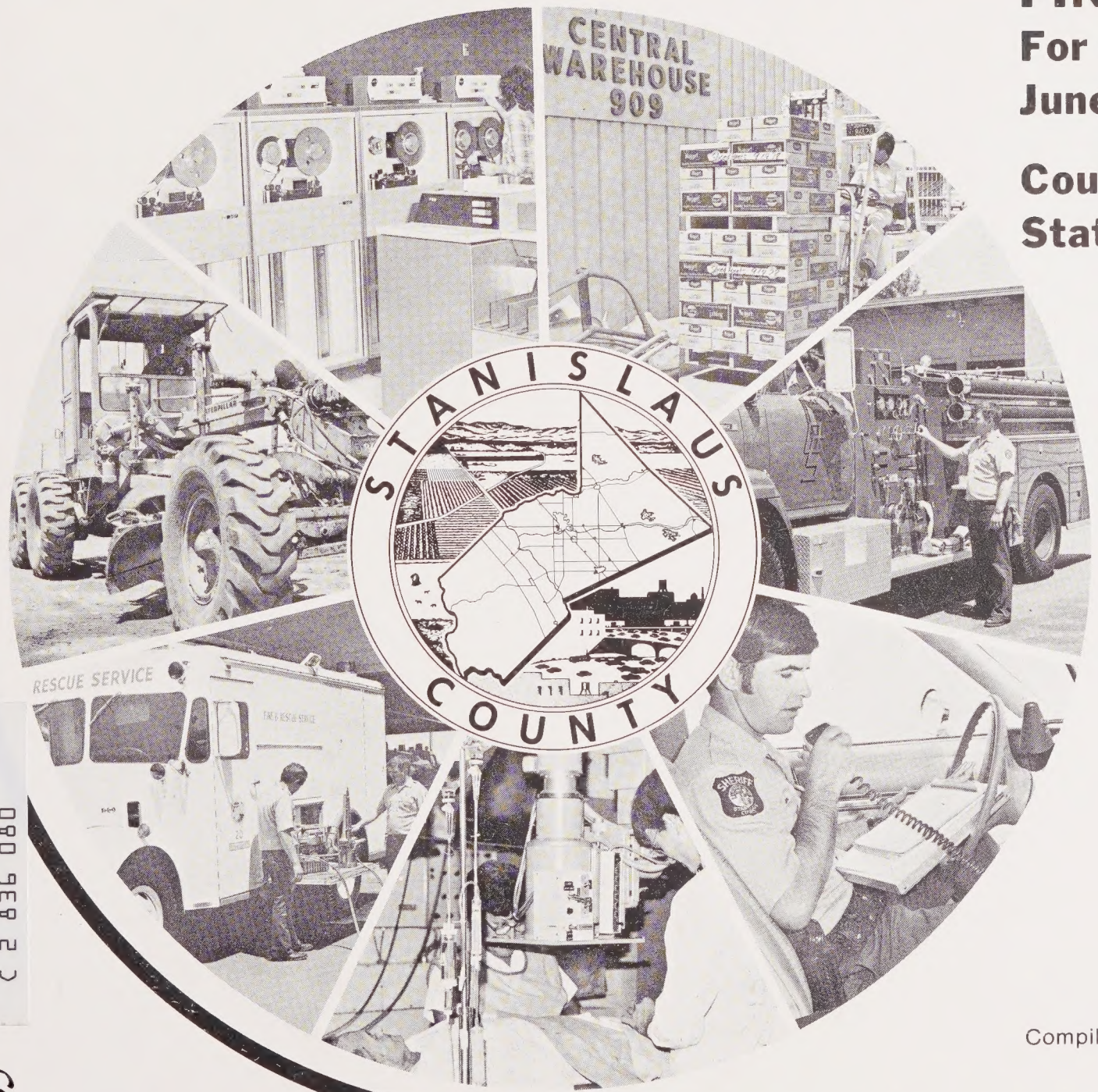
A2334
1978-1979

FINANCIAL REPORT

For the fiscal year ended June 30, 1979

County of Stanislaus
State of California



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Compiled by: **Robert E. Hubbard**
County Auditor-Controller
Jack E. Newell
Assistant County Auditor-Controller

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OFFICE OF
AUDITOR-CONTROLLER

P. O. BOX 770 MODESTO, CALIFORNIA 95353

ROBERT E. HUBBARD, AUDITOR-CONTROLLER
JACK E. NEWELL, ASSISTANT

The Honorable Board of Supervisors
County of Stanislaus
Modesto, California

Gentlemen:

The annual Financial Report of the County of Stanislaus, State of California, for the fiscal year July 1, 1978, through June 30, 1979, is compiled and submitted in accordance with the provisions of Section 25253 of the California Government Code.

CONTENTS OF REPORT

Our report contains the following sections:

Introductory Section

Consists of this letter of transmittal, along with the Directory of Elective and Appointive Officers, the Table of Contents, and the County Organization Chart.

Financial Section

The operations of Stanislaus County for the fiscal year and the financial condition as of June 30, 1979, are shown here.

This section is divided into parts (exhibits) which reflect the financial activity of a specific group of funds, such as general county funds, trust funds, special district funds, and school funds. Each part, where applicable, consists of the following: a balance sheet of its funds; a statement of changes in fund balances;

a reconciliation of cash balances, including receipts and disbursements; and a statement of fund revenues and expenditures. The combined balance sheet for each group of funds is in turn reflected in the "All Funds Combined Balance Sheet" shown in the Consolidated Summary Statements.

The Treasurer's accountability for cash in the County Treasury is the first exhibit of this financial section.

General Fixed Assets Section

The general county investment in property and equipment is shown in this section. The general fixed assets of the county are those assets used in the performance of general government functions, and exclude road construction and improvements. Depreciation of general fixed assets is not recognized in the county's accounting system.

Bonded Indebtedness Section

This section shows the County's bonded indebtedness. It includes obligations of the general county, schools, and special districts. Also noted are bonds and interest which are due but have not been presented to us for payment.

Statistical Section

This portion of the report contains information of general interest, including comparative tables for ten-year periods of expenditures, revenues, and Consumer Price Index information.

Also shown in this section is information pertaining to the County Employees' Retirement System. The audited balance sheet shown here reflects a calendar year basis under which the Retirement System records are maintained.

ACCOUNTING RESPONSIBILITY AND METHODS

The Auditor-Controller, an elected official, is the chief accounting officer of the County. He is responsible for the maintenance of accounting records and the preparation of financial reports for the county. Financial policies and procedures are based on state requirements

as outlined in the manual, "Accounting Standards and Procedures for Counties," published by the State Controller's Office, Division of Local Government Fiscal Affairs.

A modified accrual basis of accounting is maintained for the county operating and special revenue funds, special district funds under the control of the Board of Supervisors, and intragovernmental service funds. Expenditures are recorded at the time payment is made, except at year end when significant unpaid expenses are accrued or encumbered. Revenues are recorded when the cash is received, except for certain revenue susceptible to accrual or revenues of a material amount that have not been received at the normal time.

A cash basis of accounting is maintained for all other funds in the custody of the County Treasurer, including school districts and special districts governed by local boards.

Federal grant funds, including Revenue Sharing and Manpower programs, are recorded in the county Operating and Special Revenue Funds.

The County is a defendant in a number of legal actions arising in the normal course of its activities. The County Counsel states, as of June 30, 1979, none of these actions are expected to have a material effect on County operations or financial condition.

The County has three self-insurance programs, one entirely self-insured and two partially self-insured with purchased excess insurance above the retention level. As of June 30, 1979, self-insurance reserves amounted to approximately $3,437,073 (including $382,179 reserved to pay actual incurred claims cost).

Workers' Compensation

Departments were charged 74% of basic state rates. Claims, administration, and expenses are paid during policy year. Contingency Reserves are established to cover future claims cost and develop a surplus to provide for unexpected catastrophe claims. Reserves are $1,632,417 less incurred claim reserves of $289,078.

Liability Insurance

Claims, administration, and expenses are paid during policy year. Reserves are established as stated above in Workers' Compensation. The reserves are $761,160 less incurred claim reserves of $93,101.

Unemployment Insurance

The county is totally self-insured for unemployeement benefits. All claims are paid on a fiscal year basis with no claims being carried forward. Contingency reserves are established to provide for unexpected claims that might occur due to layoffs. Reserves are $1,043,496.

In my opinion, this report presents fairly the financial position of the County of Stanislaus at June 30, 1979, and the results of its operations and changes in its financial position for the year then ended. This is in conformity with generally accepted governmental accounting principles, and requirements of the State Controller's office, applied on a basis consistent with that of the preceding year.

Respectfully submitted,

ROBERT E. HUBBARD
AUDITOR-CONTROLLER

REH:mal

DIRECTORY OF ELECTIVE AND APPOINTIVE OFFICERS

Elective Officers

Supervisor, District No. 1	
Supervisor, District No. 2	Joash E. Paul
Supervisor, District No. 3	William C. Ulm
Supervisor, District No. 4	Raymond C. Simon
Supervisor, District No. 5	Gary A. Condit
Auditor-Controller	Robert E. Hubbard
Assessor	David W. Triplett
Treasurer and Tax Collector	F. L. deCamp
Clerk-Recorder	Dwayne E. Lilly
District Attorney	Donald N. Stahl
Sheriff, Coroner and Public Administrator	Lynn Wood
Judge, Superior Court Department No. 1	Frank S. Pierson
Judge, Superior Court Department No. 2	Jeremy C. Cook
Judge, Superior Court Department No. 3	Gerald V. Underwood
Judge, Superior Court Department No. 4	Francis W. Halley
Judge, Superior Court Department No. 5	Hugh Rose III
Judge, Superior Court Department No. 6	Norman S. Reid
Judge, Stanislaus County Municipal Court, Department A	Carson N. Taylor
Judge, Stanislaus County Municipal Court, Department B	Charles E. Aguilar
Judge, Stanislaus County Municipal Court, Department C	Eugene M. Azevedo
Judge, Stanislaus County Municipal Court, Department D	Edward M. Lacy, Jr.
Judge, Stanislaus County Municipal Court, Department E	Charles V. Stone
Judge, Stanislaus County Municipal Court, Department F	J. Augustus Accurso
Judge, Stanislaus County Municipal Court, Department G	Donald B. Cantwell
Superintendent of Schools	John B. Allard
State Senator - 13th District	John R. Garamendi
State Senator - 14th District	Ken Maddy
Assemblyman - 26th District	Carmen Perino
Assemblyman - 27th District	John E. Thurman, Jr.

APPOINTIVE OFFICERS

Chief Administrative Officer	Gardner L. Hutchins
Agricultural Commissioner and Sealer of Weights & Measures	Stanley D. Ray
Counsel	Gilbert W. Boyne
Director of Data Processing	DeGrey L. Dixon
Director of Human Services	Robert L. Neher, Jr.
Director of Planning	Harter Bruch
Director of Public Works	Richard G. Barhite
Farm Advisor	Armen V. Sarquis
Fire Warden	William E. Evers
Health Officer	Kem Kelly M.D.
Hospital Administrator	Lawrence H. Weber
Juvenile Referee	John P. Hagen
Juvenile Traffic Hearing Officer	Reuben Swanson
Librarian	Oscar W. J. Smaalders
Marshal, Stanislaus County Judicial District	Robert M. Earl
Park Director	William L. Tiernan
Personnel Officer	Philip A. Rosenberg
Probation Officer	Dale J. Graver
Public Defender	Dallas J. Cole
Purchasing Agent	Richard Lang

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FINANCIAL SECTION

TREASURER'S ACCOUNTABILITY

STATEMENT OF BALANCE AND DISPOSITION OF CASH
AS OF JUNE 30, 1979

TREASURER'S EXHIBIT I

TOTAL CASH IN TREASURY, PER AUDITOR'S BALANCE SHEETS:

County Operating and Special Revenue Funds	(Exhibit II)		$15,563,887.68	
Intragovernmental Service Funds	(Exhibit III)		3,696,239.63	
Enterprise Funds	(Exhibit IV)		271,752.94	
Highway and Bridge Bond Funds	(Exhibit V)		642,720.28	
Suspense and Clearing Accounts	(Exhibit VII)		2,772,638.80	
Trust Funds	(Exhibit VIII)		10,775,278.15	
Special District Funds	(Exhibit IX)		3,049,078.02	
School Funds	(Exhibit X)		27,626,401.45	
Total Auditor's Cash in Treasury	(Exhibit I)			$64,397,996.95

TREASURER'S ACCOUNTING:

Cash on Hand			$ 74,218.04
Cash in Banks: (1)			
Active Accounts	$ 2,823,395.77		
Inactive Accounts	51,749,999.00	54,573,394.77	
Repurchases	4,000,000.00		
Bankers Acceptance	7,680,078.89		
Local Agency Investment Fund	17,147,000.00		
Hills Ferry Cemetery Endowment	526.22		
Patterson Cemetery Endowment	26,146.62	28,853,751.73	
Treasurer's Clearing Account		2,457.88	
Total Treasurer's Cash Balance		$83,503,822.42	
Less: Outstanding Warrants	(Auditor's Exhibit I)	19,105,825.47	
Treasurer's Adjusted Balance			$64,397,996.95

(1) From Schedule A

CASH IN BANKS
DETAIL OF DEPOSITS
JUNE 30, 1979

TREASURER'S EXHIBIT I
SCHEDULE A

Bank	Amount of Deposit		
	Active	Inactive	Total
Bank of America			
Modesto (Tenth Street)		$ 4,000,000.00	$ 4,000,000.00
Modesto (Westside)		200,000.00	200,000.00
Oakdale		200,000.00	200,000.00
Turlock		2,000,000.00	2,000,000.00
Bank of California			
Ceres		4,000,000.00	4,000,000.00
Modesto (Twelfth & J)		3,000,000.00	3,000,000.00
Riverbank		500,000.00	500,000.00
Turlock		5,000,000.00	5,000,000.00
Center State Bank			
Modesto		2,000,000.00	2,000,000.00
Central Bank			
Modesto		-0-	-0-
Modesto (La Loma)		1,825,000.00	1,825,000.00
Hughson		175,000.00	175,000.00
Waterford		100,000.00	100,000.00
Century Bank			
Modesto (L Street)		750,000.00	750,000.00
Modesto (Vintage Faire)		500,000.00	500,000.00
Crocker National Bank			
Modesto (Tenth & I)		1,000,000.00	1,000,000.00
Delta National Bank			
Riverbank		250,000.00	250,000.00
Farmers & Merchants			
Modesto (McHenry Village)		500,000.00	500,000.00
Golden Valley, Turlock		1,000,000.00	1,000,000.00
Lloyd's Bank of California			
Crows Landing		1,500,000.00	1,500,000.00
Newman		1,500,000.00	1,500,000.00
Patterson		1,600,000.00	1,600,000.00
Modesto Banking Company, Modesto		500,000.00	500,000.00
Security Pacific Bank			
Modesto (Fourteenth & J)		250,000.00	250,000.00
Turlock		200,000.00	200,000.00
United California Bank			
Ceres		350,000.00	350,000.00
Modesto	$2,410,136.27	10,000,000.00	12,410,136.27
Oakdale		3,100,000.00	3,100,000.00
Turlock		1,349,999.00	1,349,999.00
Wells Fargo			
Modesto (Eleventh & K)	413,259.50	3,500,000.00	3,913,259.50
Modesto (McHenry Branch)		200,000.00	200,000.00
Oakdale		-0-	-0-
Turlock		700,000.00	700,000.00
TOTAL BANK DEPOSITS	$2,823,395.77	$51,749,999.00	$54,573,394.77

THE COUNTY OF STANISLAUS
GENERAL INFORMATION

Formation Year: 1854

Government: A general law county, governed by the General Laws of the State of California

Population:

Cities	Population*
Ceres	11,000
Hughson	2,670
Modesto	99,200
Newman	2,590
Oakdale	8,275
Patterson	3,950
Riverbank	5,025
Turlock	23,050
Waterford	2,440
Total Incorporated	158,200
Unincorporated	91,400
Total County	249,600

Number of County Employees:

	June, 1978	June, 1979
Regular	2,101	2,164
CETA	639	318
Part Time	629	336
Total	3,369	2,818

Ratio (Employees to County Population):

	1 - 72	1 - 86

* As of January 1, 1979

CONSOLIDATED SUMMARY STATEMENTS

ALL FUNDS COMBINED BALANCE SHEET
JUNE 30, 1979

	Total	Operating & Special Revenue Funds (Except Bonds) Exhibit II	Intragovernmental Service Funds Exhibit III	Enterprise Funds Exhibit IV	Highway & Bridge Bond Fund Exhibit V
ASSETS					
Cash in Treasury	$ 64,397,996.95	$15,563,887.68	$ 3,696,239.63	$ 271,752.94	$642,720.28
Imprest Cash	149,517.27	149,117.27		200.00	
Accounts Receivable	3,706,380.48	3,524,103.64	97,400.32	81,547.25	
Loans and Advances Receivable	169,364.40	169,364.40			
Advances to Other Funds	1,140,675.03	1,140,675.03			
Deposits With Others	882,297.77	865,697.77	16,600.00		
Inventory	995,045.34	736,681.99	249,606.04		
Land	3,492,650.72			362,710.90	
Reserve for Amortization	(228,960.00)			(228,960.00)	
Structures and Improvements	34,919,447.66		169,253.24	169,198.71	
Reserve for Depreciation	(120,499.14)		(43,454.31)	(77,044.83)	
Equipment	7,214,619.95		1,741,119.76	7,666.63	
Reserve for Depreciation	(1,042,176.92)		(1,037,933.84)	(4,243.08)	
Deferred Debits	981,888.66	252,331.70		573,864.35	
Future Bond and Interest Requirement	3,173,638.50				
TOTAL	$119,831,886.67	$22,401,859.48	$ 4,888,830.84	$1,156,692.87	$642,720.28
LIABILITIES AND EQUITIES					
Accounts Payable--Current	$ 168,298.83	$ 128,795.98		$ 9,627.61	
Accounts Payable--Long Term	1,163,333.23	252,331.70		772,194.10	
Bonds Payable	3,130,216.00				
Bond Interest Payable	43,422.50				
Investment in Fixed Assets	43,176,769.09				
Reserve for Encumbrances	11,365,736.47	10,566,966.72	$ 157,576.49	16,996.77	$583,968.22
Fund Balance-Unavailable	12,923,774.73	11,582,878.67	9,000.00	200.00	58,752.06
Fund Balance-Available	42,780,407.08	(129,113.59)			
Retained Earnings	3,593,114.54		3,419,085.75	174,028.79	
Contributed Assets-General Fund	1,140,675.03		1,037,162.03	103,513.00	
Contributed Assets-Other	346,139.17		266,006.57	80,132.60	
TOTAL	$119,831,886.67	$22,401,859.48	$ 4,888,830.84	$1,156,692.87	$642,720.28

(1) Does not reflect non-cash assets and reserves of Employee Retirement Trust Fund. Refer to Auditor's Exhibit VIII, Schedules A, B, & C and Statistical Section.

Bonded Debt Exhibit VI	Suspense Funds Exhibit VII	Trust (1) Funds Exhibit VIII	Special Districts Exhibit IX	School Funds Exhibit X	Fixed Assets Exhibit XI
	$2,772,638.80	$10,775,278.15	$3,049,078.02	$27,626,401.45	
			200.00		
			3,329.27		
		8,757.31			
					$ 3,129,939.82
					34,580,995.71
					5,465,833.56
			155,692.61		
$823,422.50			2,350,216.00		
$823,422.50	$2,772,638.80	$10,784,035.46	$5,558,515.90	$27,626,401.45	$43,176,769.09
		$ 8,505.01	$ 21,370.23		
			138,807.43		
$780,000.00			2,350,216.00		
43,422.50					
					$43,176,769.09
	$ 3,847.00	8,888.00	27,493.27		
		5,000.00	1,267,944.00		
	2,768,791.80	10,761,642.45	1,752,684.97	$27,626,401.45	
$823,422.50	$2,772,638.80	$10,784,035.46	$5,558,515.90	$27,626,401.45	$43,176,769.09

STATEMENT OF CASH BALANCES AND TRANSACTIONS--ALL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1979

SCHEDULE A	Auditor's Balance July 1, 1978	Receipts	Disbursements
COUNTY OPERATING AND SPECIAL REVENUE FUNDS (1)	$16,318,237.99	$112,199,911.62	$109,493,830.88
INTRAGOVERNMENTAL SERVICE FUNDS (2)	2,118,884.79	6,048,309.49	4,316,688.48
ENTERPRISE FUNDS (3)	288,146.93	622,478.58	583,579.59
HIGHWAY AND BRIDGE BOND FUND (4)	643,483.56	-0-	763.28
SUSPENSE AND CLEARING FUNDS (5)	2,446,542.93	187,264,630.86	186,938,534.99
SPECIAL DISTRICTS' FUNDS (6)	3,131,398.63	5,690,229.99	5,763,872.28
SCHOOL FUNDS (7)	25,769,564.26	342,318,789.95	340,461,952.76
TRUST FUNDS (8)	8,930,713.61	80,866,142.06	79,021,577.52
GRAND TOTAL	$59,646,972.70	$735,010,492.55	$726,580,799.78

(1) See Exhibit II, Schedule C, Schedule F
(2) See Exhibit III, Schedule A, Schedule F
(3) See Exhibit IV, Schedule A, Schedule F
(4) See Exhibit V, Schedule A
(5) See Exhibit VII
(6) See Exhibit IX and Schedule F
(7) See Exhibit X
(8) See Exhibit VIII

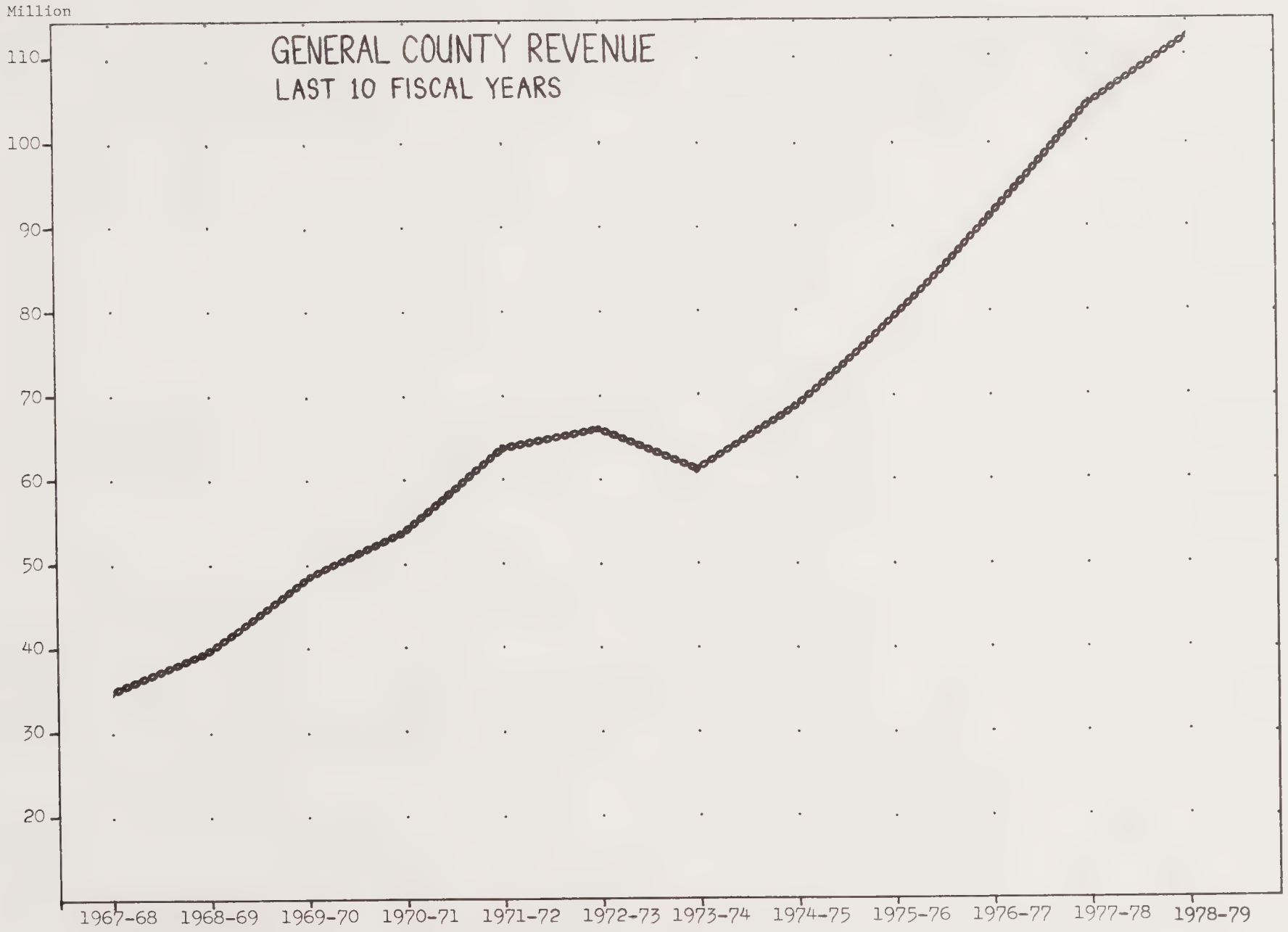
AUDITOR'S EXHIBIT I
SCHEDULE A

Other Transactions	Auditor's Balance June 30, 1979	Outstanding Warrants June 30, 1979	Treasurer's Balance June 30, 1979
$(3,460,431.05)	$15,563,887.68	$ -0-	$15,563,887.68
(154,266.17)	3,696,239.63	-0-	3,696,239.63
(55,292.98)	271,752.94	-0-	271,752.94
-0-	642,720.28	-0-	642,720.28
-0-	2,772,638.80	6,632,932.66	9,405,571.46
(8,678.32)	3,049,078.02	227,038.27	3,276,116.29
-0-	27,626,401.45	12,237,897.44	39,864,298.89
-0-	10,775,278.15	7,957.10	10,783,235.25
$(3,678,668.52)	$64,397,996.95	$19,105,825.47	$83,503,822.42

NOTES TO EXHIBIT I, SCHEDULE A
STATEMENT OF CASH BALANCES AND TRANSACTIONS--ALL FUNDS

Auditor's Cash Balance, July 1, 1978--All Funds			$59,646,972.70
Increase			
Deposits	$ 268,803,777.81		
Deposit Adjustments	(1,023,502.01		
NET DEPOSITS		$ 267,780,275.80	
Decrease			
Warrants Issued	$ 266,053,180.44		
Warrant Cancellations	(3,023,928.89)		
NET WARRANTS ISSUED		(263,029,251.55)	
Transfers			
Interfund Transfers-In	$ 489,088,023.25		
Interfund Transfers-Out	(489,088,023.25)		
NET TRANSFERS		-0-	
NET INCREASE IN CASH			4,751,024.25
Auditor's Cash Balance, June 30, 1979--All Funds			$64,397,996.95

GENERAL COUNTY


Million
GENERAL COUNTY REVENUE
LAST 10 FISCAL YEARS
110
100
90
80
70
60
50
40
30
20
1967-68
1968-69
1969-70
1970-71
1971-72
1972-73
1973-74
1974-75
1975-76
1976-77
1977-78
1978-79

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
COMBINED BALANCE SHEET
JUNE 30, 1979

	Total (5)	General	Road	Litter Cleanup	Debt Service	County Fire Service
ASSETS						
Cash in Treasury (2)	$15,563,887.68	$ 7,775,589.74	$4,287,682.04	$4,582.11	$159,443.22	$-0-
Imprest Cash	149,117.27	149,102.27	15.00			
Accounts Receivable	3,524,103.64	2,707,931.64				
Deposits With Others	865,697.77		865,697.77			
Loans and Advances Receivable (6)	169,364.40	144,963.53	24,400.87			
Inventory	736,681.99	472,006.91	264,675.08			
Future Long Term Liability Requirements	252,331.70		252,331.70			
Advances to Intragovernmental Services Funds/ Enterprise Funds	1,140,675.03	1,140,675.03				
Total	$22,401,859.48	$12,390,269.12	$5,694,802.46	$4,582.11	$159,443.22	$-0-
LIABILITIES AND EQUITIES						
Accounts Payable, Current	$ 128,795.98	$ 118,879.61				
Accounts Payable, Long Term	252,331.70		$ 252,331.70			
Reserve for Encumbrances	10,566,966.72	2,751,320.34	3,902,082.91			
Fund Balance-Unavailable (3)	11,582,878.67	10,406,747.74	1,154,788.72	$4,337.00	$ 11,171.00	
Fund Balance-Available (4)	(129,113.59)	(886,678.57)	385,599.13	245.11	148,272.22	$-0-
Total	$22,401,859.48	$12,390,269.12	$5,694,802.46	$4,582.11	$159,443.22	$-0-

(1) New fund established during fiscal year
(2) See Auditor's Exhibit II, Schedule C
(3) See Auditor's Exhibit II, Schedule B, Schedule H
(4) See Auditor's Exhibit II, Schedule A
(5) To Auditor's Exhibit I
(6) See Auditor's Exhibit II, Schedule G

Fish and Game	P/W Title I Project Grant	General Revenue Sharing	County Superintendent of Schools	Dept. of Justice Alcohol and Drug Analysis (1)	Off-Highway Vehicle Fund	Public Employment Programs	Other Grant Funds
$6,266.00	$21,682.33	$3,033,200.21	$ -0-	$30,563.45	$6,025.68	$253,559.07	$(14,706.17)
		816,172.00					
$6,266.00	$21,682.33	$3,849,372.21	$ -0-	$30,563.45	$6,025.68	$253,559.07	$(14,706.17)
							$ 9,916.37
	$26,418.17	$3,844,038.21	$ 260.00			$ 42,711.09	136.00
$ 985.00					$4,849.21		
5,281.00	(4,735.84)	5,334.00	(260.00)	$30,563.45	1,176.47	210,847.98	(24,758.54)
$6,266.00	$21,682.33	$3,849,372.21	$ -0-	$30,563.45	$6,025.68	$253,559.07	$(14,706.17)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF CHANGES IN AVAILABLE FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1979

	General	Road	Litter Cleanup	Debt Service	County Fire Service
FUND BALANCE AVAILABLE, 7/1/78	$ 7,692,866.06	$ 338,761.55	$ -0-	$ 18,546.02	$ 19,654.26
Add:					
Excess Appropriations Over Expenditures, Encumbrances and Cost Applied (3)	13,539,252.51	1,593,394.03			87,394.79
Excess Revenue Over Estimated Revenue (2)			244.51	148,595.80	
Decrease in Unavailable Fund Balance (4)				4,099.00	
Interfund Transfers	75,000.00				
Total Additions	$13,614,252.51	$1,593,394.03	$ 244.51	$152,694.80	$ 87,394.79
TOTAL BEGINNING FUND BALANCE AND ADDITIONS	$21,307,118.57	$1,932,155.58	$ 244.51	$171,240.82	$107,049.05
Less:					
Appropriations from Beginning Balances	$ 7,278,806.55	$ 340,062.00	$(450.00)	$ 22,645.00	$ 19,654.00
Excess Estimated Revenue Over Revenue (2)	6,611,711.09	571,517.03			87,395.05
Excess Expenditures, Encumbrances and Cost Applied over Appropriations (3)				323.60	
Increase in Unavailable Fund Balance (4)	8,303,279.50	559,977.42	449.40		
Interfund Transfers		75,000.00			
Total Reductions	$22,193,797.14	$1,546,556.45	$ (.60)	$ 22,968.60	$107,049.05
FUND BALANCE AVAILABLE, 6/30/79 (5)	$ (886,678.57)	$ 385,599.13	$ 245.11	$148,272.22	$ -0-

(1) New Fund established during Fiscal Year
(2) See Auditor's Exhibit II, Schedule D
(3) See Auditor's Exhibit II, Schedule E
(4) See Audtior's Exhibit II, Schedule B
(5) To Auditor's Exhibit II

Fish and Game	P/W Title I Project Grant	General Revenue Sharing	County Superintendent of Schools	Dept. of Justice Alcohol and Drug Analysis (1)	Off-Highway Vehicle Fund	Public Employment Programs	Other Grant Funds
$1,928.69	$ -0-	$ 2,340.50	$ 52,764.32	$ -0-	$ 1,449.21	$(3,972,370.66)	$(47,599.97)
3,880.31	12,320.55	216,253.25	349,395.37	29,753.45		12,603,617.09	44,543.43
1,400.00			90,137.31	810.00	1,176.47		
2,595.00							
$7,875.31	$12,320.55	$216,253.25	$439,532.68	$30,563.45	$ 1,176.47	$12,603,617.09	$ 44,543.43
$9,804.00	$12,320.55	$218,593.75	$492,297.00	$30,563.45	$ 2,625.68	$ 8,631,246.43	$ (3,056.54)
$4,523.00		$ 2,340.00	$492,557.00		$(2,250.00)		
	$17,056.39	210,919.75				$ 8,420,398.45	$ 21,702.00
					3,699.21		
$4,523.00	$17,056.39	$213,259.75	$492,557.00	$ -0-	$ 1,449.21	$ 8,420,398.45	$ 21,702.00
$5,281.00	$(4,735.84)	$ 5,334.00	$ (260.00)	$30,563.45	$ 1,176.47	$ 210,847.98	$(24,758.54)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF CHANGES IN UNAVAILABLE FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT II
SCHEDULE B

	General	Road	Litter Cleanup	Off-Highway Vehicle Fund	Debt Service	Fish and Game
FUND BALANCE UNAVAILABLE, 6/30/78	$ 2,103,468.24	$ 594,811.30	$3,887.60	$1,150.00	$15,270.00	$ 3,580.00
Increases:						
Imprest Cash						
Inventory	138,248.93	108,066.23				
Loans Receivable		13,521.09				
Advances to IGS Fund	38,477.00					
General Reserve	8,500,000.00		449.40	3,699.21		
Deposit With Others		438,390.10				
Total Increases	$ 8,676,725.93	$ 559,977.42	$ 449.40	$3,699.21	$ -0-	$ -0-
Decreases:						
Imprest Cash	$ 30,114.73					
Inventory						
Loans Receivable	16,000.00					
Accounts Receivable	327,331.70					
General Reserve					$ 4,099.00	$ 2,595.00
Total Decreases	$ 373,446.43	$ -0-	$ -0-	$ -0-	$ 4,099.00	$ 2,595.00
Net Increase or (Decrease) (1)	$ 8,303,279.50	$ 559,977.42	$ 449.40	$3,699.21	$(4,099.00)	$(2,595.00)
FUND BALANCE UNAVAILABLE, 6/30/79 (2)	$10,406,747.74	$1,154,788.72	$4,337.00	$4,849.21	$11,171.00	$ 985.00

(1) To Auditor's Exhibit II, Schedule A
(2) For detail, refer to Auditor's Exhibit II, Schedule H

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT II
SCHEDULE C

Fund	Auditor's Balance July 1, 1978	Receipts Schedule D	Disbursements Schedule E	Other Transactions Schedule F	Auditor's Balance June 30, 1979	Outstanding Warrants June 30, 1979	Treasurer's Balance June 30, 1979
General	$10,452,733.95	$ 89,580,425.90	$ 89,422,409.08	$(2,835,161.03)	$ 7,775,589.74	$-0-	$ 7,775,589.74
Road	3,825,381.26	5,075,250.97	3,977,972.77	(634,977.42)	4,287,682.04	-0-	4,287,682.04
Litter Cleanup	3,887.60	694.51	-0-	-0-	4,582.11	-0-	4,582.11
Debt Service	33,816.02	417,090.80	291,463.60	-0-	159,443.22	-0-	159,443.22
County Fire Service	19,654.26	195,399.95	215,054.21	-0-	-0-	-0-	-0-
Fish and Game	5,508.69	2,525.00	1,767.69	-0-	6,266.00	-0-	6,266.00
General Revenue Sharing	1,555,693.70	3,424,533.25	1,933,350.74	(13,676.00)	3,033,200.21	-0-	3,033,200.21
Public Works Grant	146,997.43	476,943.61	602,258.71	-0-	21,682.33	-0-	21,682.33
Superintendent of Schools	52,764.32	349,037.31	401,801.63	-0-	-0-	-0-	-0-
Dept. of Justice Alcohol and Drug Analysis (1)	-0-	60,650.00	30,086.55	-0-	30,563.45	-0-	30,563.45
Off-Highway Vehicle	2,599.21	3,426.47	-0-	-0-	6,025.68	-0-	6,025.68
Federal Manpower Programs:							
CETA I, 77/78	90,750.84	449,000.66	533,176.71	-0-	6,574.79	-0-	6,574.79
CETA I, 78/79 (1)	-0-	1,703,000.00	1,742,330.65	-0-	(39,330.65)	-0-	(39,330.65)
CETA II, 76/77	46,298.51	1,243,039.84	1,289,338.35	-0-	-0-	-0-	-0-
CETA II-D Fund (1)	-0-	535,000.00	510,507.30	-0-	24,492.70	-0-	24,492.70
CETA III Fund	-0-	-0-	-0-	-0-	-0-	-0-	-0-
CETA III-Hire, 77/78 (1)	-0-	11,512.22	11,512.22	-0-	-0-	-0-	-0-
CETA III-Hire, 78/79 (1)	-0-	99,487.78	94,870.31	-0-	4,617.47	-0-	4,617.47
CETA III-SPEDY Fund (1)	-0-	826,473.73	826,473.73	-0-	-0-	-0-	-0-
CETA III-YETP Planning Fund (1)	-0-	5,979.98	218.06	-0-	5,761.92	-0-	5,761.92
CETA III-YETP, 77/78	20,320.99	213,202.10	233,523.09	-0-	-0-	-0-	-0-
CETA III-YETP, 78/79 (1)	-0-	740,817.92	745,938.53	-0-	(5,120.61)	-0-	(5,120.61)
CETA III-YCCIP, 77/78	4,088.35	64,364.98	68,453.33	-0-	-0-	-0-	-0-
CETA III-YCCIP, 78/79 (1)	-0-	158,635.02	141,148.09	-0-	17,486.93	-0-	17,486.93
CETA VI, 76/77	65,531.59	4,604,647.62	4,670,179.21	-0-	-0-	-0-	-0-
CETA VI, 78/79 (1)	-0-	1,555,000.00	1,171,537.13	-0-	383,462.87	-0-	383,462.87
CETA VII-PSIP, 77/78 (1)	-0-	14,000.00	12,687.18	-0-	1,312.82	-0-	1,312.82
CETA VII-PSIP, 78/79 (1)	-0-	-0-	-0-	-0-	-0-	-0-	-0-
CETA Administration Pool Fund (1)	-0-	268,000.00	413,699.17	-0-	(145,699.17)	-0-	(145,699.17)
Vocational Education CETA	4,940.96	24,345.00	29,285.96	-0-	-0-	-0-	-0-
Federal Manpower Prog. Total	$ 231,931.24	$ 12,516,506.85	$ 12,494,879.02	$ -0-	$ 253,559.07	$-0-	$ 253,559.07
Other Grants:							
Council on Criminal Justice	$ (10,581.66)	$ 87,617.00	$ 111,706.39	$ 21,235.37	$ (13,435.68)	$-0-	$ (13,435.68)
Community Support of Ex-Offenders	(2,148.03)	9,810.00	11,080.49	2,148.03	(1,270.49)	-0-	(1,270.49)
Other Grants Total	$ (12,729.69)	$ 97,427.00	$ 122,786.88	$ 23,383.40	$ (14,706.17)	$-0-	$ (14,706.17)
TOTAL (2)	$16,318,237.99	$112,199,911.62	$109,493,830.88	$(3,460,431.05)	$15,563,887.68	$-0-	$15,563,887.68

(1) New fund established during fiscal year
(2) To Auditor's Exhibit I, Schedule A

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT II
SCHEDULE D

BREAKDOWN BY TYPE TAXES	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
Property Taxes-Current-Secured	$11,907,065.00	$ 175,684.00	$12,082,749.00	$11,684,948.49	$(397,800.51)
Property Taxes-Current-Unsecured	1,034,909.00	62,781.00	1,097,690.00	1,099,623.37	1,933.37
Property Taxes-Prior-Secured	408,000.00	127,159.00	535,159.00	652,402.70	117,243.70
Property Taxes-Prior-Unsecured	14,000.00	162.00	14,162.00	10,658.38	(3,503.62)
Penalties and Costs	114,250.00		114,250.00	128,702.42	14,452.42
Sales Tax	4,381,898.00	853,130.00	5,235,028.00	5,084,240.68	(150,787.32)
Franchises	100,000.00	22,079.00	122,079.00	122,079.11	.11
Property Transfer Tax	275,000.00	143,588.00	418,588.00	445,682.31	27,094.31
Occupancy Tax	28,000.00	6,000.00	34,000.00	30,018.77	(3,981.23)
Livestock Tax	30,000.00		30,000.00	6,832.36	(23,167.64)
Racehorse Tax	1,000.00	2,500.00	3,500.00	4,009.00	509.00
TOTAL	$18,294,122.00	$ 1,393,083.00	$19,687,205.00	$19,269,197.59	$(418,007.41)
LICENSES AND PERMITS					
Animal Licenses	$ 30,000.00	$ 4,130.00	$ 34,130.00	$ 33,638.50	$ (491.50)
Business Licenses	4,000.00	11,369.00	15,369.00	13,934.05	(1,434.95)
Construction Permits	190,000.00	82,121.00	272,121.00	312,582.53	40,461.53
Road Privileges and Permits	6,500.00		6,500.00	6,170.00	(330.00)
Zoning Permits	10,000.00	6,868.00	16,868.00	16,845.00	(23.00)
Other Licenses and Permits	9,300.00	5,509.00	14,809.00	11,684.00	(3,125.00)
TOTAL	$ 249,800.00	$ 109,997.00	$ 359,797.00	$ 394,854.08	$ 35,057.08
FINES, FORFEITS, AND PENALTIES					
Vehicle Code Fines	$ 956,500.00	$ 115,396.00	$ 1,071,896.00	$ 1,028,009.83	$ (43,886.17)
Other Court Fines	124,075.00	54,594.00	178,669.00	325,303.40	146,634.40
Forfeitures and Penalties	75,500.00	340.00	75,840.00	21,724.77	(54,115.23)
TOTAL	$ 1,156,075.00	$ 170,330.00	$ 1,326,405.00	$ 1,375,038.00	$ 48,633.00
REVENUE FROM USE OF MONEY AND PROPERTY					
Interest	$ 1,476,250.00	$ 1,263,530.00	$ 2,739,780.00	$ 2,851,967.56	$ 112,187.56
Rents and Concessions	36,985.00	10,475.00	47,460.00	48,723.51	1,263.51
TOTAL	$ 1,513,235.00	$ 1,274,005.00	$ 2,787,240.00	$ 2,900,691.07	$ 113,451.07

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT II
SCHEDULE D, Continued

AID FROM OTHER GOVERNMENTAL AGENCIES	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
STATE					
Alcoholic Beverage Licenses	$ 25,000.00	$ 2,534.00	$ 27,534.00	$ 26,364.68	$ (1,169.32)
Highway Users Tax	2,976,984.00		2,976,984.00	2,868,147.91	(108,836.09)
Motor Vehicle in Lieu Tax	2,500,000.00	71,856.00	2,571,856.00	2,730,715.70	158,859.70
Off-Highway In Lieu Tax	2,000.00		2,000.00	3,027.22	1,027.22
Trailer Coach In Lieu Tax	100,000.00	136,071.00	236,071.00	312,921.91	76,850.91
Other In Lieu Tax		2,408.00	2,408.00	3,540.28	1,132.28
Public Assistance Administration	4,002,272.00	306,993.00	4,309,265.00	3,672,834.88	(636,430.12)
Aid for Aged				(40.70)	(40.70)
Aid for Children-Unemployed Parent	2,153,638.00		2,153,638.00	1,638,326.15	(515,311.85)
Aid for Children-Family Group	8,688,954.00		8,688,954.00	8,085,282.88	(603,671.12)
Aid for Children-Boarding Home	1,346,682.00		1,346,682.00	1,087,309.23	(259,372.77)
Aid for Adoptions of Children	9,234.00		9,234.00	5,679.56	(3,554.44)
Aid for Crippled Children	379,260.00		379,260.00	372,362.30	(6,897.70)
Aid for Disabled	.00		.00	(167.98)	(167.98)
Health Administration	93,700.00	5,871.00	99,571.00	71,959.00	(27,612.00)
Aid for Mental Health	2,962,224.00	(26,636.00)	2,935,588.00	2,019,957.08	(915,630.92)
Offset-Mental Health State Hosp. Chgs.	.00	432,871.00	432,871.00	728,616.31	295,745.31
Aid for Mental Health-Drug Abuse	139,702.00	(21,453.00)	118,249.00	43,982.52	(74,266.48)
Aid for Mental Health-Socialization and Rehabilitation Team	75,306.00	11,863.00	87,169.00	85,890.70	(1,278.30)
Aid for Mental Health-Alcoholism Program	735,240.00		735,240.00	654,842.80	(80,397.20)
Aid for Health-Maternal & Child Health Care Grant	.00	33,991.00	33,991.00	21,240.74	(12,750.26)
Aid for Agriculture-Salary Reimbursement	6,600.00		6,600.00	6,600.00	.00
Aid for Agriculture-Gas Tax Refund	40,000.00	32,981.00	72,981.00	72,981.00	.00
Aid for Agriculture-Egg Enforcement	10,000.00		10,000.00	10,000.00	.00
Aid for Agriculture-Egg Surveillance	3,172.00		3,172.00	3,037.50	(134.50)
Aid for Agriculture-Pest Enforcement	60,000.00	30,539.00	90,539.00	90,538.74	(.26)
Aid for Agriculture-Pesticide Licenses	1,150.00		1,150.00	1,130.00	(20.00)
Weights and Measures-Licenses	500.00	7.00	507.00	507.11	.11
Aid for Construction-Modesto Reservoir Sewer		516,029.00	516,029.00	576,142.70	60,113.70
Aid for Construction-Parks		7,096.00	7,096.00	12,941.00	5,845.00
Aid for Veterans Affairs	19,000.00		19,000.00	18,442.00	(558.00)
Supplemental Aid	397,469.00	562,641.00	960,110.00	547,464.35	(412,645.65)
Home Property Tax Relief	959,655.00	35,906.00	995,561.00	1,012,730.07	17,169.07
Business Inventory Tax Relief	939,977.00	70,292.00	1,010,269.00	1,025,766.99	15,497.99
All Other Apportionments	.00	.00	.00	41.26	41.26

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT II
SCHEDULE D, Continued

STATE, Continued OTHER	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
Open Space Subvention	$ 550,000.00	$ 306,099.00	$ 856,099.00	$ 773,986.60	$ (82,112.40)
Ridesharing Project		9,760.00	9,760.00		(9,760.00)
Litter Cleanup Grant		78,240.00	78,240.00	39,120.00	(39,120.00)
Litter Enforcement Grant		3,500.00	3,500.00	3,500.00	.00
Cigarette Tax	275,000.00		275,000.00	264,430.58	(10,569.42)
Tax Deeded Land Rentals	.00	675.00	675.00	674.96	(.04)
Defense Attorney Fees	2,500.00	1,769.00	4,269.00	4,268.74	(.26)
Office of Criminal Justice Planning Master Plan	.00	2,555.00	2,555.00	2,000.00	(555.00)
Juvenile Justice Delinquency Prevention	.00	.00	.00	9,545.00	9,545.00
Justice System Subvention	.00	618,593.00	618,593.00	582,640.00	(35,953.00)
Abandoned Vehicle Claim	27,771.00		27,771.00	11,754.00	(16,017.00)
Federal Aid Projects		25,391.00	25,391.00	25,390.75	(.25)
Song-Brown Grant	45,000.00		45,000.00	29,499.99	(15,500.01)
Off-Highway Vehicle Park		7,500.00	7,500.00	7,500.00	.00
Mandated Costs	100,000.00	51,658.00	151,658.00	166,224.29	14,566.29
Physician Assistance Grant		10,562.50	10,562.50	.00	(10,562.50)
Fraud Collection Incentive Payment		261.00	261.00	261.34	.34
Career Crime Prosecution		3,243.00	3,243.00	2,974.96	(268.04)
Probation-Intensive Supervision	302,045.00	(302,045.00)	.00	81,763.25	81,763.25
Community Support of Ex-Offenders	550.00		550.00	1,241.00	691.00
Grade Crossing/PUC		12,406.00	12,406.00	12,405.76	(.24)
Municipal Court Administrator	1,825.00		1,825.00	1,625.54	(199.46)
Court Referral		1,498.00	1,498.00	149.00	(1,349.00)
Child Health & Disability Prevention	53,907.00		53,907.00	66,126.28	12,219.28
Screening Exams	118,040.00		118,040.00	76,284.40	(41,755.60)
Family Planning	190,000.00		190,000.00	201,986.53	11,986.53
Special Circumstances	360,000.00	75,000.00	435,000.00	364,616.50	(70,383.50)
APSB	2,004.00		2,004.00	.00	(2,004.00)
Child Support Enforcement Incentive	.00	.00	.00	13,123.38	13,123.38
Medi-Cal Reimbursement	5,842,000.00	993,370.00	6,835,370.00	6,835,370.00	.00
SSI/SSP Reimbursement	2,333,000.00	396,522.00	2,729,522.00	2,729,522.00	.00
CETA Vocational Education	.00	.00	.00	24,345.00	24,345.00
TOTAL	$38,831,361.00	$4,508,417.50	$ 43,339,778.50	$40,143,445.74	$(3,196,332.76)
FEDERAL					
Public Assistance-Family Support	$	$ 697,560.00	$ 697,560.00	$ 697,560.00	$ .00
Public Assistance-Welfare	5,112,185.00	14,438.00	5,126,623.00	4,051,219.62	(1,075,403.38)
Aid for Aged				(52.80)	(52.80)
Aid for Children-Unemployed Parent	1,691,740.00		1,691,740.00	1,337,562.91	(354,177.09)
Aid for Children-Family Group	8,688,527.00		8,688,527.00	8,026,432.13	(662,094.87)
Aid for Children-Boarding Home	636,887.00		636,887.00	603,371.76	(33,515.24)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT II
SCHEDULE D, Continued

FEDERAL, Continued	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
Aid for Disabled	$	$	$	$ (217.92)	$ (217.92)
Health Administration	38,693.00	8,467.00	47,160.00	47,160.00	.00
Immunization Assessment		23,500.00	23,500.00		(23,500.00)
Grazing Fees		264.00	264.00	264.04	.04
In Lieu Taxes-Housing				8,256.09	8,256.09
Entitlement Lands		7,300.00	7,300.00	7,300.00	.00
409 Funds	24,884.00		24,884.00	20,749.05	(4,134.95)
National Institute of Drug Abuse Grant	227,087.00		227,087.00	173,688.66	(53,398.34)
Socialization and Rehabilitation Team	149,188.00		149,188.00	159,671.64	10,483.64
Alcoholism Program	21,306.00		21,306.00		(21,306.00)
South County Service-National Institute of Mental Health	520,580.00		520,580.00	501,153.30	(19,426.70)
SSI-Alcoholism Program		525.00	525.00	525.00	.00
Children Services-National Institute of Mental Health	167,032.00	21,293.00	188,325.00	215,325.00	27,000.00
Emergency Services-National Institute of Mental Health	71,404.00	196.00	71,600.00	71,594.85	(5.15)
Civil Defense		1,571.00	1,571.00	6,357.15	4,786.15
Municipal Court Administrator	32,846.00		32,846.00	29,233.52	(3,612.48)
Court Referral		26,968.00	26,968.00	7,668.00	(19,300.00)
National Institute of Mental Health-Tuolumne	46,142.00		46,142.00		(46,142.00)
Family Planning	80,000.00		80,000.00	73,767.00	(6,233.00)
Resource Recovery		2,193.00	2,193.00	2,193.67	.67
HUD Block	498,000.00	248,800.00	746,800.00	902,450.30	155,650.30
Countercyclical Grant	804,000.00		804,000.00	718,808.00	(85,192.00)
Career Crime Prosecution		58,375.00	58,375.00	55,456.04	(2,918.96)
Office of Criminal Justice Planning Master Plan		143,018.00	143,018.00	123,061.00	(19,957.00)
PSRO	3,778.00	18,057.00	21,835.00	21,613.77	(221.23)
Bureau of Health Grant	71,712.00		71,712.00	79,095.00	7,383.00
Cuban Refugee	4,161.00		4,161.00		(4,161.00)
Indochinese	60,521.00	2,374.00	62,895.00	51,813.00	(11,082.00)
Revenue Sharing	580,160.00	3,055,293.00	3,635,453.00	3,251,013.00	(384,440.00)
Public Work Title I Project-Probation Building	494,000.00		494,000.00	474,000.00	(20,000.00)
Community Support of Ex-Offenders	9,900.00		9,900.00	8,019.00	(1,881.00)
Flood Control		2,414.00	2,414.00	2,414.21	.21
Child Support Enforcement Incentive	214,500.00		214,500.00	214,815.76	315.76
Traffic Safety Grant		40,000.00	40,000.00	5,221.91	(34,778.09)
TOTAL	$20,249,233.00	$4,372,606.00	$24,621,839.00	$21,948,563.66	$(2,673,275.34)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT II
SCHEDULE D, Continued

FEDERAL MANPOWER PROGRAMS	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
CETA I 77/78					
Job Track	$ -0-	$ -0-	$ -0-	$ 58,000.00	$ 58,000.00
Youth Employment Services	-0-	-0-	-0-	52,000.00	52,000.00
Older Worker Program	-0-	-0-	-0-	58,000.00	58,000.00
Business Education	-0-	-0-	-0-	39,000.00	39,000.00
Mechanical Skills	-0-	-0-	-0-	35,000.00	35,000.00
On Job Training	-0-	16,500.00	16,500.00	119,000.00	102,500.00
Manpower Planning	-0-	-0-	-0-	19,000.66	19,000.66
Self-Help Training	-0-	6,700.00	6,700.00	55,000.00	48,300.00
New Directions For Women	-0-	(6,700.00)	(6,700.00)	14,000.00	20,700.00
TOTAL	$ -0-	$ 16,500.00	$ 16,500.00	$449,000.66	$432,500.66
CETA I 78/79					
ETA Administration	$ -0-	$ 68,571.00	$ 68,571.00	$ 66,000.00	(2,571.00)
In School Youth Program	-0-	477,813.00	477,813.00	258,000.00	(219,813.00)
Job Track	-0-	289,517.00	289,517.00	199,000.00	(90,517.00)
Older Worker Program	-0-	310,000.00	310,000.00	233,000.00	(77,000.00)
Skill Center Vocational Program	-0-	664,500.00	664,500.00	384,000.00	(280,500.00)
Construction Training Program	-0-	375,444.00	375,444.00	175,000.00	(200,444.00)
On Job Training/IR	-0-	774,000.00	774,000.00	344,000.00	(430,000.00)
New Directions for Women	-0-	87,106.00	87,106.00	44,000.00	(43,106.00)
TOTAL	$ -0-	$3,046,951.00	$3,046,951.00	$1,703,000.00	$(1,343,951.00)
CETA II 76/77	$391,460.85	$6,074,728.55	$6,466,189.40	$1,243,039.84	$(5,223,149.56)
CETA II-D Fund	-0-	-0-	-0-	535,000.00	535,000.00
TOTAL	$391,460.85	$6,074,728.55	$6,466,189.40	$1,778,039.84	$(4,688,149.56)
CETA III-SPEDY-78					
SPEDY	-0-	$ 778,648.04	$ 778,648.04	$ 778,588.48	$ (59.56)
SPEDY-MJC	-0-	25,940.44	25,940.44	26,000.00	59.56
SPEDY-Administration	-0-	21,885.25	21,885.25	21,885.25	.00
TOTAL	$ -0-	$ 826,473.73	826,473.73	$ 826,473.73	$ .00
CETA III-YCCIP 77/78					
Neighborhood Pride & Beautification	-0-	$ -0-	$ -0-	$ 10,227.74	$ 10,227.74
Youth Services Corps	-0-	-0-	-0-	23,176.52	23,176.52
Waterford M & R Assistance to Aged	-0-	-0-	-0-	7,236.94	7,236.94
Riverbank M & R Assistance to Aged	-0-	-0-	-0-	14,867.82	14,867.82
YCCIP-Administration	-0-	-0-	-0-	8,855.96	8,855.96
TOTAL	$ -0-	$ -0-	$ -0-	$ 64,364.98	$ 64,364.98

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT II
SCHEDULE D, Cont'd

FEDERAL MANPOWER PROGRAMS, Cont'd	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
CETA III-YCCIP Administration 78/79					
YCCIP-Administration	$ -0-	$ 62,641.00	$ 62,641.00	$ 9,809.02	$ (52,831.98)
Youth Services Corps-Ceres	-0-	74,081.00	74,081.00	66,000.00	(8,081.00)
Neighborhood Pride & Beautification	-0-	56,128.00	56,128.00	38,000.00	(18,128.00)
Waterford Assistance to Aged	-0-	-0-	-0-	5,000.00	5,000.00
Riverbank Assistance to Aged	-0-	75,056.00	75,056.00	39,826.00	(35,230.00)
CETA III-HIRE 78/79					
HIRE Administration	-0-	3,380.00	3,380.00	4,000.00	620.00
HIRE On the Job Training		115,230.00	115,230.00	95,487.78	(19,742.22)
TOTAL	$ -0-	$ 386,516.00	$ 386,516.00	$ 258,122.80	$ (128,393.20)
CETA III-YETP 77/78					
Youth Employment & Training Program	$ -0-	$ -0-	$ -0-	$ 85,654.74	$ 85,654.74
GAP	-0-	-0-	-0-	84,015.87	84,015.87
WEX-Intern Program	-0-	-0-	-0-	4,884.33	4,884.33
Employment Development for Unemployed Youth	-0-	-0-	-0-	15,051.84	15,051.84
Youth Employment & Training Program-Administration	-0-	-0-	-0-	23,595.32	23,595.32
TOTAL	$ -0-	$ -0-	$ -0-	$ 213,202.10	$ 213,202.10
CETA III-YETP Planning Fund	$ -0-	$ -0-	$ -0-	$ 5,979.98	$ 5,979.98
CETA III-YETP 78/79					
Youth Employment & Training Program-Administration	$ -0-	$ 25,000.00	$ 25,000.00	$ 22,000.00	$ (3,000.00)
Youth Employment & Training Program	-0-	358,611.00	358,611.00	243,000.00	(115,611.00)
GAP	-0-	547,500.00	547,500.00	421,817.92	(125,682.08)
Youth Services Program-NAACP	-0-	102,000.00	102,000.00	54,000.00	(48,000.00)
TOTAL	$ -0-	$1,033,111.00	$1,033,111.00	$ 746,797.90	$ (286,313.10)
CETA III-Hire 77/78					
Hire-Administration	$ -0-	$ -0-	$ -0-	$ 28.20	$ 28.20
Hire-On Job Training	-0-	-0-	-0-	11,484.02	11,484.02
TOTAL	$ -0-	$ -0-	$ -0-	$ 11,512.22	$ 11,512.22
CETA VI 76/77	$1,688,028.54	$7,458,135.63	$9,146,164.17	$4,604,647.62	$(4,541,516.55)
CETA VI 78/79	$ -0-	$ -0-	$ -0-	$1,555,000.00	$ 1,555,000.00

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEEMNT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR EDNED JUNE 30, 1979

AUDITOR'S EXHIBIT II
SCHEDULE D, Continued

FEDERAL MANPOWER PROGRAMS, Continued	Original Budgeted Estimated	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
CETA VII 77/78 PSIP Administration	$ -0-	$ 15,000.00	$ 15,000.00	$ 14,000.00	$ (1,000.00)
TOTAL	$ 1,688,028.54	$ 7,473,135.63	$ 9,161,164.17	$ 6,173,647.62	$(2,987,516.55)
CETA Administration Pool Fund, '79	$ -0-	$ -0-	$ -0-	$ 268,000.00	$ 268,000.00
TOTAL FEDERAL MANPOWER	$ 2,079,489.39	$18,857,415.91	$20,936,905.30	$12,492,161.85	$(8,444,743.45)
TOTAL AID FROM OTHER GOVERNMENTAL AGENCIES	$61,160,083.39	$27,738,439.41	$88,898,522.80	$74,584,171.25	$(14,314,351.55)
CHARGES FOR CURRENT SERVICES					
Assessment & Tax Collection Fees	$ 1,500.00	$ -0-	$ 1,500.00	$ 1,031.84	$ (468.16)
Auditing and Accounting Fees	257,965.00	101.00	258,066.00	201,191.20	(56,874.80)
Election Services	20,000.00	16,750.00	36,750.00	45,649.77	8,899.77
Inheritance Tax Fees	17,000.00	2,924.00	19,924.00	20,320.19	396.19
Legal Services	15,000.00	20,031.00	35,031.00	36,675.74	1,644.74
Planning & Engineering Services	58,500.00	5,881.00	64,381.00	23,315.17	(41,065.83)
Agricultural Services	24,500.00	5,836.00	30,336.00	30,090.03	(245.97)
Civil Process Services	97,250.00	50,198.00	147,448.00	150,315.28	2,867.28
Court Fees & Costs	243,650.00	40,790.00	284,440.00	281,562.13	(2,877,87)
Estate Fees	12,500.00	17,332.00	29,832.00	36,191.76	6,359.76
Humane Services	73,500.00	32,074.00	105,574.00	94,224.37	(11,349.63)
Law Enforcement Services	4,000.00	1,098.00	5,098.00	4,948.65	(149.35)
Recording Fees	265,000.00	50,458.00	315,458.00	332,548.25	17,090.25
Health Fees	150,500.00	48,056.00	198,556.00	194,243.86	(4,312.14)
Road and Street Services	-0-	10,033.00	10,033.00	.00	(10,033.00)
Mental Health Services	886,972.00	234,498.00	1,121,470.00	938,526.40	(182,943.60)
Drug Abuse Service	57,630.00	42,234.00	99,864.00	45,309.13	(54,554.87)
Alcoholism Treatment Program Services	22,100.00	8,162.00	30,262.00	15,461.86	(14,800.14)
Family Planning	25,000.00	5,024.00	30,024.00	29,189.39	(834.61)
Adoption Fees	5,000.00	-0-	5,000.00	4,000.00	(1,000.00)
Crippled Children's Services	30,000.00	11,945.00	41,945.00	54,726.68	12,781.68
Institutional Care and Services	10,939,500.00	114,120.00	11,053,620.00	10,028,813.14	(1,024,806.86)
Educational Services	15,000.00	35,578.00	50,578.00	69,307.46	18,729.46
Library Services	55,000.00	15,594.00	70,594.00	73,029.17	2,435.17
Parks and Recreation	91,750.00	78,429.00	170,179.00	225,691.29	55,512.29
Fingerprint Fees	5,000.00	3,885.00	8,885.00	8,450.00	(435.00)
Burials Reimbursement	1,500.00	2,386.00	3,886.00	4,068.98	182.98
Assessment Appeals-Board of Supervisors	.00	.00	.00	420.00	420.00
Other-Bond Registration	.00	40.00	40.00	65.00	25.00
Weed Eradiction Fees	500.00	3,364.00	3,864.00	3,962.50	98.50
Other-Administrative Services-Air Pollution	105,070.00	780.00	105,850.00	115,478.24	9,628.24

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT II
SCHEDULE D, Continued

CHARGES FOR CURRENT SERVICES, Continued	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
Interim Assistance Repayment	$ 50,000.00	$ 20,500.00	$ 70,500.00	$ 73,783.33	$ 3,283.33
General Relief Repayment	5,000.00	4,600.00	9,600.00	10,831.66	1,231.66
Environmental Reports	-0-	1,600.00	1,600.00	1,200.00	(400.00)
TOTAL	$13,535,837.00	$ 884,301.00	$14,420,188.00	$13,154,622.47	$ (1,265,565.53)
OTHER REVENUE					
Sale of Fixed Assets	$ -0-	$ 11,150.00	$ 11,150.00	$ 11,149.65	$ (35)
Other-Sales	69,250.00	26,614.00	95,864.00	98,803.81	2,939.81
Unclaimed Estates	.00	500.00	500.00	560.31	60.31
Cancelled Warrants and Unclaimed Money	5,500.00	19,478.00	24,978.00	23,678.61	(1,299.39)
Damage, Restitution, Refunds, Insurance	7,500.00	159,585.00	167,085.00	168,783.17	1,698.17
Donations and Contributions	-0-	18,731.49	18,731.49	19,512.41	780.92
County Cash Match	550.00	4,054.00	4,604.00	1,363.28	(3,240.72)
Jury Witness Fee Reimbursement	7,500.00	-0-	7,500.00	5,663.28	(1,836.72)
Copies Prepared	1,000.00	13,551.00	14,551.00	16,548.19	1,997.19
Assigned Counsel Reimbursement	-0-	1,329.00	1,329.00	1,755.75	426.75
Other Revenue-Various	10,000.00	59,597.00	69,597.00	170,818.70	101,221.70
Radio Maintenance	3,000.00	-0-	3,000.00	2,700.00	(300.00)
TOTAL	$ 104,300.00	$ 314,589.49	$ 418,889.49	$ 521,337.16	$ 102,447.67
GRAND TOTAL BY TYPE	$96,013,502.39	$31,884,744.90	$127,898,247.29	$112,199,911.62	$(15,698,335.67)
BREAKDOWN BY FUND					
GENERAL FUND					
Taxes	$16,786,570.00	$ 876,361.00	$ 17,662,931.00	$ 17,551,867.67	$ (111,063.33)
Licenses & Permits	243,300.00	109,997.00	353,297.00	388,684.08	35,387.08
Fines, Forfeits, and Penalties	329,500.00	235,616.00	565,116.00	616,021.85	50,905.85
Revenue From Use of Money and Property	1,247,985.00	1,059,721.00	2,307,706.00	2,329,923.46	22,217.46
Aid From Other Governmental Agencies	54,916,364.00	5,608,690.50	60,525,054.50	55,166,625.18	(5,358,429.32)
Charges for Current Services	13,535,887.00	872,623.00	14,408,510.00	13,152,977.76	(1,255,532.24)
Other Revenue	90,250.00	279,272.49	369,522.49	374,325.90	4,803.41
TOTAL GENERAL FUND	$87,149,856.00	$ 9,042,280.99	$96,192,136.99	$89,580,425.90	$ (6,611,711.09)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT II
SCHEDULE D, Continued

BREAKDOWN BY FUND, Continued	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
ROAD FUND					
Taxes	$ 1,081,898.00	$ 316,346.00	$ 1,398,244.00	$ 1,079,428.15	$ (318,815.85)
Licenses & Permits	6,500.00	-0-	6,500.00	6,170.00	(330.00)
Fines, Forfeits and Penalties	825,000.00	(125,126.00)	699,874.00	695,146.64	(4,727.36)
Revenue From Use of Money and Property	240,000.00	210,356.00	450,356.00	348,227.50	(102,128.50)
Aid From Other Governmental Agencies	2,976,984.00	80,211.00	3,057,195.00	2,913,580.54	(143,614.46)
Charges for Current Services	.00	11,678.00	11,678.00	1,644.71	(10,033.29)
Other Revenue	13,500.00	9,421.00	22,921.00	31,053,43	8,132.43
TOTAL ROAD FUND	$ 5,143,882.00	$ 502,886.00	$ 5,646,768.00	$ 5,075,250.97	$ (571,517.03)
LITTER CLEANUP FUND		$			
Fines, Forfeits and Penalties	$ 450.00	$ -0-	$ 450.00	$ 694.51	$ 244.51
TOTAL LITTER CLEANUP FUND	$ 450.00	$ -0-	$ 450.00	$ 694.51	$ 244.51
OFF-HIGHWAY VEHICLE FUND					
Revenue From Use of Money and Property	$ 250.00	$ -0-	$ 250.00	$ 399.25	$ 149.25
Aid From Other Governmental Agencies	2,000.00	-0-	2,000.00	3,027.22	1,027.22
TOTAL OFF-HIGHWAY VEHICLE FUND	$ 2,250.00	$ -0-	$ 2,250.00	$ 3,426.47	$ 1,176.47
COUNTY SUPERINTENDENT OF SCHOOLS FUND					
Taxes	$ .00	$ 200,376.00	$ 200,376.00	$ 202,092.94	$ 1,716.94
Revenue From Use of Money and Property	.00	3,928.00	3,928.00	1,964.48	(1,963.52)
Aid From Other Governmental Agencies	.00	29,256.00	29,256.00	30,128.06	872.06
Other Revenue	.00	25,340.00	25,340.00	114,851.83	89,511.83
TOTAL COUNTY SUPERINTENDENT OF SCHOOLS FUND	$ .00	$ 258,900.00	$ 258,900.00	$ 349,037.31	$ 90,137.31
DEBT SERVICE FUND					
Taxes	$ 227,241.00	-0-	$ 227,241.00	$ 325,000.94	$ 97,759.94
Revenue From Use of Money and Property	25,000.00	-0-	25,000.00	43,712.52	18,712.52
Aid From Other Governmental Agencies	16,254.00	-0-	16,254.00	48,377.34	32,123.34
TOTAL DEBT SERVICE	$ 268,495.00	$ -0-	$ 268,495.00	$ 417,090.80	$ 148,595.80

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT II
SCHEDULE D, Continued

BREAKDOWN BY FUND, Continued	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
COUNTY FIRE SERVICE FUND					
Taxes	$198,413.00		$ 198,413.00	$ 110,807.89	$ (87,605.11)
Aid From Other Governmental Agencies	84,382.00		84,382.00	84,592.06	210.06
TOTAL COUNTY FIRE SERVICE FUND	$282,795.00		$ 282,795.00	$ 195,399.95	$ (87,395.05)
FISH AND GAME FUND					
Fines, Forfeits and Penalties	$ 1,125.00		$ 1,125.00	$ 2,525.00	$ 1,400.00
TOTAL FISH AND GAME FUND	$ 1,125.00		$ 1,125.00	$ 2,525.00	$ 1,400.00
DEPT. OF JUSTICE, ALCOHOL & DRUG ANALYSIS					
Fines, Forfeits and Penalties	$ .00	$ 59,840.00	$ 59,840.00	$ 60,650.00	$ 810.00
TOTAL DEPT. OF JUSTICE, ALCOHOL & DRUG ANALYSIS	$ .00	$ 59,840.00	$ 59,840.00	$ 60,650.00	$ 810.00
GENERAL REVENUE SHARING FUND					
Revenue From Use of Money & Property	$ .00	$ .00	$ .00	$ 173,520.25	$ 173,520.25
Aid From Other Governmental Agencies	580,160.00	3,055,293.00	3,635,453.00	3,251,013.00	(384,440.00)
TOTAL GENERAL REVENUE SHARING FUND	$580,160.00	$3,055,293.00	$3,635,453.00	$3,424,533.25	$(210,919.75)
PUBLIC WORK TITLE I PROJECT GRANTS					
Revenue From Use of Money & Property	$ .00	$ .00	$ .00	$ 2,943.61	$ 2,943.61
Aid From Other Governmental Agencies	494,000.00	.00	494,000.00	474,000.00	(20,000.00)
TOTAL PUBLIC WORK TITLE I PROJECT GRANTS	$494,000.00	$ .00	$ 494,000.00	$ 476,943.61	$ (17,056.39)
COMMUNITY SUPPORT OF EX-OFFENDERS					
Aid From Other Governmental Agencies	$ 10,450.00	$ .00	$ 10,450.00	$ 9,260.00	$ (1,190.00)
Other Revenue	550.00	.00	550.00	550.00	.00
TOTAL COMMUNITY SUPPORT OF EX-OFFENDERS	$ 11,000.00	$ .00	$ 11,000.00	$ 9,810.00	$ (1,190.00)

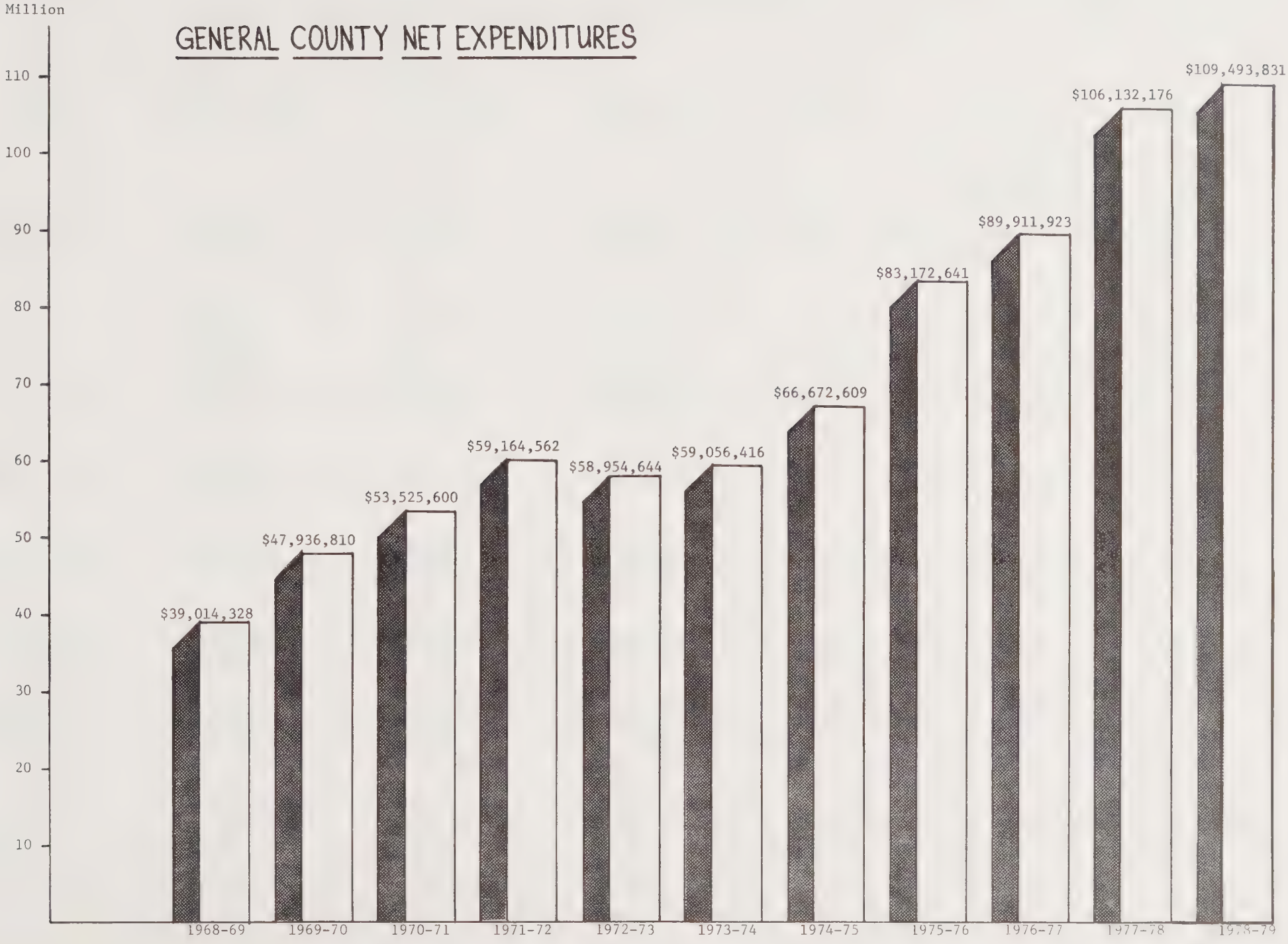
COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT II
SCHEDULE D, Continued

BREAKDOWN BY FUND, Continued	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
FEDERAL MANPOWER PROGRAMS					
Aid From Other Governmental Agencies					
CETA - State	$ .00	$ .00	$ .00	$ 24,345.00	$ 24,345.00
CETA - II	391,460.85	6,074,728.55	6,466,189.40	1,778,039.84	(4,688,149.56)
CETA - III		2,246,100.73	2,246,100.73	2,120,473.73	(125,627.00)
CETA - VI	1,688,028.54	7,458,135.63	9,146,164.17	6,159,647.62	(2,986,516.55)
CETA - VII		15,000.00	15,000.00	14,000.00	(1,000.00)
CETA - I		3,063,451.00	3,063,451.00	2,152,000.66	(911,450.34)
CETA - Administration	.00	.00	.00	268,000.00	268,000.00
TOTAL FEDERAL MANPOWER PROGRAMS	$ 2,079,489.39	$18,857,415.91	$ 20,936,905.30	$ 12,516,506.85	$ (8,420,398.45)
COUNCIL ON CRIMINAL JUSTICE					
Aid From Other Governmental Agencies	$ .00	$ 107,573.00	$ 107,573.00	$ 87,061.00	$ (20,512.00)
Other Revenue	.00	556.00	556.00	556.00	.00
TOTAL COUNCIL ON CRIMINAL JUSTICE	$ .00	$ 108,129.00	$ 108,129.00	$ 87,617.00	$ (20,512.00)
GRAND TOTAL BY FUND	$96,013,502.39*	$31,884,744.90	$127,898,247.29	$112,199,911.62**	$(15,698,335.67)***

* Refer to page 17, Stanislaus County Final Budget, Fiscal year 1978-79
** To Auditor's Exhibit II, Schedule C
*** To Auditor's Exhibit II, Schedule A

GENERAL COUNTY NET EXPENDITURES



COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1979

GROUPED BY FUNCTION	Appropriations			
	Budgeted July 1, 1978	Carry Forward Encumbrances	Added (Deleted) During Year	Total Available
GENERAL				
LEGISLATIVE AND ADMINISTRATIVE				
Board of Supervisors	$ 204,082.00	$ 1,314.00	$ 31,486.26	$ 236,882.26
Chief Administrative Officer	244,390.00	6,549.42	19,096.86	270,036.28
TOTAL	$ 448,472.00	$ 7,863.42	$ 50,583.12	$ 506,918.54
FINANCE				
Assessor	$ 1,775,601.00	$ 2,097.00	$ (106,894.46)	$ 1,670,803.54
Auditor-Controller	524,539.00	696.00	78,922.67	604,157.67
Purchasing Agent	25,134.00	11,649.84	1,929.57	38,713.41
Treasurer & Tax Collector	428,826.00	7,502.00	(1,900.28)	434,427.72
Treasurer & Tax Collector--Collection Division	82,623.00	1,049.00	(11,976.66)	71,695.34
TOTAL	$ 2,836,723.00	$ 22,993.84	$ (39,919.16)	$ 2,819,797.68
COUNSEL				
County Counsel	$ 242,420.00	$ 133.00	$ 5,336.69	$ 247,889.69
TOTAL	$ 242,420.00	$ 133.00	$ 5,336.69	$ 247,889.69
PERSONNEL				
Personnel	$ 48,009.00	$ 2,861.00	$ (12,230.23)	$ 38,639.77
TOTAL	$ 48,009.00	$ 2,861.00	$ (12,230.23)	$ 38,639.77
ELECTIONS				
County Clerk	$ 374,013.00	$ 7,730.38	$ 106,260.76	$ 488,004.14
TOTAL	$ 374,013.00	$ 7,730.38	$ 106,260.76	$ 488,004.14
PROPERTY MANAGEMENT				
Building Maintenance	$ 164,172.00	$ 57,743.04	$ 39,940.63	$ 261,855.67
TOTAL	$ 164,172.00	$ 57,743.04	$ 39,940.63	$ 261,855.67
PLANT ACQUISITION				
Probation Building	$ 494,000.00	$ 35,203.60	$ -0-	$ 529,203.60
Airport Improvement	71,839.00	75,924.68	(9,000.00)	138,763.68
Capital Improvement	-0-	574,541.14	375,275.67	949,816.81
HUD Block Grant	498,000.00	160,658.64	248,800.00	907,458.64

Charges						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 121,400.59	$ 109,262.74	$ -0-	$ -0-	$ -0-	$ 230,663.33	$ 6,218.93
251,433.25	56,205.56	-0-	(14,193.23)	279.00	293,724.58	(23,688.30)
$ 372,833.84	$ 165,468.30	$ -0-	$ (14,193.23)	$ 279.00	$ 524,387.91	$ (17,469.37)
$ 1,326,994.16	$ 269,967.94	$ 3,670.30	$ (602.04)	$ 224.00	$ 1,600,254.36	$ 70,549.18
746,036.67	154,206.02	-0-	(568,551.94)	69.00	331,759.75	272,397.92
146,778.73	49,212.03	744.12	(214,336.86)	3,062.32	(14,539.66)	53,253.07
364,844.79	114,381.88	-0-	(123,247.82)	7,448.00	363,426.85	71,000.87
194,391.90	67,814.30	906.26	(328,059.50)	32,300.00	(32,647.04)	104,342.38
$ 2,779,046.25	$ 655,582.17	$ 5,320.68	$ (1,234,798.16)	$ 43,103.32	$ 2,248,254.26	$ 571,543.42
$ 271,301.20	$ 34,222.65	$ -0-	$ (47,373.04)	$ -0-	$ 258,150.81	$ (10,261.12)
$ 271,301.20	$ 34,222.65	$ -0-	$ (47,373.04)	$ -0-	$ 258,150.81	$ (10,261.12)
$ 201,616.04	$ 78,990.50	$ 1,069.04	$ (318,206.19)	$ 92.00	$ (36,438.61)	$ 75,078.38
$ 201,616.04	$ 78,990.50	$ 1,069.04	$ (318,206.19)	$ 92.00	$ (36,438.61)	$ 75,078.38
$ 228,792.97	$ 258,057.01	$ 691.76	$ -0-	$ 297.00	$ 487,838.74	$ 165.40
$ 228,792.97	$ 258,057.01	$ 691.76	$ -0-	$ 297.00	$ 487,838.74	$ 165.40
$ 910,543.99	$ 694,994.64	$ 5,476.81	$ (1,598,012.38)	$ 24,705.96	$ 37,709.02	$ 224,146.65
$ 910,543.99	$ 694,994.64	$ 5,476.81	$ (1,598,012.38)	$ 24,705.96	$ 37,709.02	$ 224,146.65
$ -0-	$ 240,921.59	$ 526,143.72	$ (240,197.84)	$ 23,614.17	$ 550,481.64	$ (21,278.04)
-0-	1.65	5,983.97	-0-	118,674.38	124,660.00	14,103.68
-0-	-0-	256,930.30	-0-	658,966.00	915,896.30	33,920.51
-0-	196,008.72	-0-	-0-	711,449.92	907,458.64	-0-

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1979

	Appropriations			
PLANT ACQUISITION, Cont'd	Budgeted July 1, 1978	Carry Forward Encumbrances	Added (Deleted) During Year	Total Available
Family Practice Center	$ -0-	$ 111,793.83	$ -0-	$ 111,793.83
Special Revenue Sharing Projects	582,500.00	2,355,849.20	1,362,888.26	4,301,237.46
Hospital Boiler Conversion	-0-	-0-	1,692,404.74	1,692,404.74
TOTAL	$ 1,646,339.00	$ 3,313,971.09	$ 3,670,368.67	$ 8,630,678.76
PROMOTION				
Advertising County Resources	$ 4,119.00	$ 1,300.00	$ -0-	$ 5,419.00
TOTAL	$ 4,119.00	$ 1,300.00	$ -0-	$ 5,419.00
OTHER GENERAL				
Retirement Board	$ -0-	$ -0-	$ 48,337.17	$ 48,337.17
Risk Management (1)	256,499.00	-0-	962,184.27	1,218,683.27
Public Works--Administrative	(29,168.00)	4,477.00	(8,194.48)	(32,885.48)
Public Works--Engineering	142,431.00	3,074.87	(43,503.41)	102,002.46
TOTAL	$ 369,762.00	$ 7,551.87	$ 958,823.55	$ 1,336,137.42
TOTAL GENERAL FUNCTION	$ 6,134,029.00	$ 3,422,147.64	$ 4,779,164.03	$ 14,335,340.67
PUBLIC PROTECTION				
JUDICIAL				
Superior Court	$ 625,587.00	$ 5,202.36	$ 64,758.13	$ 695,547.49
Stanislaus Municipal Court	1,449,612.00	5,362.16	136,353.30	1,591,327.46
Council On Criminal Justice	-0-	48,337.31	108,129.00	156,466.31
Council on Criminal Justice-Adm. Contract	114,732.00	-0-	(6,132.97)	108,599.03
Municipal Court Administrator	36,823.00	4,148.82	(4,578.49)	36,393.33
Municipal Court Referral Program (1)	-0-	-0-	29,964.00	29,964.00
County Clerk-Recorder	794,366.00	821.00	(2,633.86)	792,553.14
District Attorney	1,456,082.00	5,762.17	(14,384.49)	1,447,459.68
Family Support Division	768,809.00	25,520.60	24,460.16	818,789.76
Grand Jury	22,650.00	-0-	(5,930.39)	16,719.61
Career Criminal Prosecution	-0-	59,878.33	9,408.28	69,286.61
Public Defender	458,317.00	8,125.24	(9,786.13)	456,656.11
Department of Justice Alcohol & Drug (1)	-0-	-0-	59,840.00	59,840.00
TOTAL	$ 5,726,978.00	$ 163,157.99	$ 389,466.54	$ 6,279,602.53

Charges						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ -0-	$ 2,930.25	$ 72,460.99	$ -0-	$ 2,804.00	$ 78,195.24	$ 33,598.59
-0-	110,578.36	1,138,304.66	-0-	2,866,662.37	4,115,545.39	185,692.07
-0-	-0-	684,467.72	-0-	977,375.84	1,661,843.56	30,561.18
$ -0-	$ 550,440.57	$2,684,291.36	$ (240,197.84)	$ 5,359,546.68	$ 8,354,080.77	$ 276,597.99
$ -0-	$ 2,509.38	$ -0-	$ -0-	$ 79.70	$ 2,589.08	$ 2,829.92
$ -0-	$ 2,509.38	$ -0-	$ -0-	$ 79.70	$ 2,589.08	$ 2,829.92
$	$ 6,631,412.53	$ 173.84	$ (6,594,896.85)	$ -0-	$ 36,689.52	$ 11,647.65
71,769.51	3,107,689.11		(3,155,445.93)	890.00	24,902.69	1,193,780.58
104,602.50	39,748.31		(140,937.24)	314.00	3,727.57	(36,613.05)
606,583.68	135,689.68	4,788.84	(612,858.38)	1,048.49	135,252.31	(33,249.85)
$ 782,955.69	$ 9,914,539.63	$ 4,962.68	$(10,504,138.40)	$ 2,252.49	$ 200,572.09	$ 1,135,565.33
$ 5,547,089.98	$12,354,804.85	$2,701,812.33	$(13,956,919.24)	$ 5,430,356.15	$ 12,077,144.07	$ 2,258,196.60
$ 260,808.17	$ 416,973.62	$ 4,544.12	$ (8,815.52)	$ 75.00	$ 673,585.39	$ 21,962.10
896,660.89	523,675.83	7,569.32	-0-	4,279.00	1,432,185.04	159,142.42
-0-	111,706.39	-0-	-0-	35.00	111,741.39	44,724.92
87,407.15	412.77	-0-	-0-	-0-	87,819.92	20,779.11
27,200.03	6,415.50	-0-	-0-	-0-	33,615.53	2,777.80
9,757.53	2,218.93	959.55	-0-	264.00	13,200.01	16,763.99
614,571.65	179,764.60	7,832.53	(10,430.27)	103.27	791,841.78	711.36
1,251,914.18	280,161.24	6,252.63	(99,761.97)	2,859.00	1,441,425.08	6,034.60
578,670.38	208,803.08	161.33	-0-	2,734.04	790,368.83	28,420.93
-0-	16,719.61	-0-	-0-	-0-	16,719.61	-0-
60,061.15	4,695.46	3,178.23	-0-	859.00	68,793.84	492.77
408,258.10	52,833.97	290.09	(35,278.54)	266.00	426,369.62	30,286.49
-0-	30,086.55	-0-	-0-	-0-	30,086.55	29,753.45
$ 4,195,309.23	$ 1,834,467.55	$ 30,787.80	$ (154,286.30)	$ 11,474.31	$ 5,917,752.59	$ 361,849.94

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1979

	Appropriations			
	Budgeted July 1, 1978	Carry Forward Encumbrances	Added (Deleted) During Year	Total Available
POLICE PROTECTION				
Sheriff	$ 4,226,320.00	$ 13,602.59	$ 351,838.41	$ 4,591.761.00
Drug Enforcement	194,378.00	-0-	13,273.79	207,651.79
Marshal	268,338.00	50.00	93,780.36	362,168.36
TOTAL	$ 4,689,036.00	$ 13,652.59	$ 458,892.56	$ 5,161,581.15
DETENTION AND CORRECTION				
County Jail	$ 1,700,020.00	$ 30,570.07	$ 100,652.19	$ 1,831,242.26
County Justice System (1)	-0-	-0-	611,850.09	611,850.09
Honor Farm	813,035.00	31,393.26	60,189.69	904,617.95
Juvenile Hall	993,704.00	14,792.22	153,262.95	1,161,759.17
Probation	1,816,513.00	16,336.69	149,691.18	1,982,540.87
Women's Detention (1)	398,003.00	-0-	(7,541.68)	390,461.32
Probation--Intensive Supervision (3)	302,045.00	-0-	(302,045.00)	-0-
TOTAL	$ 6,023,320.00	$ 93,092.24	$ 766,059.42	$ 6,882,471.66
FIRE PROTECTION				
Fire Warden--General Fund	$ 146,115.00	$ 1,171.70	$ 20,477.54	$ 167,764.24
Fire Warden--County Fire Service Fund	302,449.00	-0-	-0-	302,449.00
TOTAL	$ 448,564.00	$ 1,171.70	$ 20,477.54	$ 470,213.24
PROTECTIVE INSPECTION				
Abandoned Vehicle Abatement	$ 27,771.00	$ -0-	$ -0-	$ 27,771.00
Agricultural Commissioner	661,581.00	2,741.00	(12,179.53)	652,142.47
Building Inspection	386,095.00	637.50	(5,695.42)	381,037.08
TOTAL	$ 1,075,447.00	$ 3,378.50	$ (17,874.95)	$ 1,060,950.55
OTHER PROTECTION				
Animal Control	$ 238,202.00	$ 9,323.27	$ (4,524.41)	$ 243,000.86
Consumer Affairs Coordinator	59,654.00	-0-	(9,854.11)	49,799.89
Coroner (1)	269,741.00	-0-	31,059.96	300,800.96
Fish and Game Propagation	5,648.00	-0-	-0-	5,648.00
Office of Emergency Services	15,630.00	109.00	6,560.89	22,299.89
Planning and Community Development	364,238.00	274.00	7,902.36	372,414.36
SAAG Administration Contract	143,233.00	-0-	204.23	143,437.23
Local Agency Formation Commission	41,720.00	-0-	1,141.83	42,861.83
Water Resources	5,012.00	-0-	808.27	5,820.27
TOTAL	$ 1,143,078.00	$ 9,706.27	$ 33,299.02	$ 1,186,083.29
TOTAL PUBLIC PROTECTION FUNCTION	$ 19,106,423.00	$ 284,159.29	$ 1,650,320.13	$ 21,040,902.42

Charges						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 3,340,208.30	$ 1,188,717.77	$ 16,045.28	$ (45,969.63)	$ 45,539.69	$ 4,544,541.41	$ 47,219.59
139,606.05	55,846.74	-0-	-0-	-0-	195,452.79	12,199.00
287,827.82	65,341.86	4,307.90	-0-	4,383.04	361,860.62	307.74
$ 3,767,642.17	$ 1,309,906.37	$ 20,353.18	$ (45,969.63)	$ 49,922.73	$ 5,101,854.82	$ 59,726.33
$ 1,144,708.11	$ 623,573.66	$ 2,915.23	$ (17,150.65)	$ 8,478.06	$ 1,762,524.41	$ 68,717.85
-0-	474,361.64	3,466.56	-0-	105,478.64	583,306.84	28,543.25
506,710.57	327,488.39	15,612.07	-0-	3,768.17	853,579.20	51,038.75
747,903.47	400,733.81	8,316.81	-0-	2,873.25	1,159,827.34	1,931.83
1,637,873.19	613,646.51	2,226.67	(329,466.04)	18,392.90	1,942,673.23	39,867.64
201,270.24	92,047.37	465.34	-0-	5,177.00	298,959.95	91,501.37
-0-	-0-	-0-	-0-	-0-	-0-	-0-
$ 4,238,465.58	$ 2,531,851.38	$ 33,002.68	$ (346,616.69)	$ 144,168.02	$ 6,600,870.97	$ 281,600.69
$ 298,826.78	$ 168,356.47	$ -0-	$ (219,691.93)	$ 6,145.60	$ 253,636.92	$ (85,872.68)
-0-	215,054.21	-0-	-0-	-0-	215,054.21	87,394.79
$ 298,826.78	$ 383,410.68	$ -0-	$ (219,691.93)	$ 6,145.60	$ 468,691.13	$ 1,522.11
$ -0-	$ 27,659.61	$ -0-	$ -0-	$ -0-	$ 27,659.61	$ 111.39
503,680.71	115,954.35	419.63	(72.08)	5,049.27	625,031.88	27,110.59
270,098.51	71,646.18	770.09	-0-	1,045.00	343,559.78	37,477.30
$ 773,779.22	$ 215,260.14	$ 1,189.72	$ (72.08)	$ 6,094.27	$ 996,251.27	$ 64,699.28
$ 129,580.47	$ 92,288.56	$ 894.11	$ -0-	$ 2,316.00	$ 225,079.14	$ 17,921.72
34,620.48	12,581.15	147.77	-0-	-0-	47,349.40	2,450.49
39,799.14	258,905.82	-0-	-0-	2,096.00	300,800.96	-0-
-0-	820.97	946.72	-0-	-0-	1,767.69	3,880.31
(5.89)	21,678.89	(89.50)	(4,562.64)	27.00	17,047.86	5,252.03
294,681.36	76,631.99	-0-	-0-	83.00	371,396.35	1,018.01
134,887.52	1,457.23	-0-	-0-	-0-	136,344.75	7,092.48
29,191.83	8,336.82	-0-	-0-	20.00	37,548.65	5,313.18
-0-	5,820.27	-0-	-0-	-0-	5,820.27	-0-
$ 662,754.91	$ 478,521.70	$ 1,899.10	$ (4,562.64)	$ 4,542.00	$ 1,143,155.07	$ 42,928.22
$13,936,777.89	$ 6,753,417.82	$ 87,232.48	$ (771,199.27)	$ 222,346.93	$ 20,228,575.85	$ 812,326.57

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1979

	Appropriations			
PUBLIC WAYS & FACILITIES	Budgeted July 1, 1978	Carry Forward Encumbrances	Added (Deleted) During Year	Total Available
ROAD CONSTRUCTION AND MAINTENANCE				
Morgan Shop--Road Equipment Pool	$ -0-	$ 16,503.43	$ 1,300.00	$ 17,803.43
Public Works--Road and Bridge	5,482,644.00	3,470,116.28	(91,562.86)	8,861,197.42
TOTAL	$ 5,482,644.00	$ 3,486,619.71	$ (90,262.86)	$ 8,879,000.85
TOTAL PUBLIC WAYS & FACILITIES FUNCTION	$ 5,482,644.00	$ 3,486,619.71	$ (90,262.86)	$ 8,879,000.85
HEALTH AND SANITATION				
HEALTH				
Health Departments				
Health & Emergency Medical Services	$ 1,079,796.00	$ 4,370.17	$ 4,230.30	$ 1,088,396.47
Child Health/Disability Prevention Program	47,822.00	4,774.00	1,146.44	53,742.44
Family Planning	296,736.00	4,742.00	(7,059.54)	294,418.46
Mental Health Departments				
Mental Health	4,646,713.00	38,194.63	109,982.87	4,794,890.50
Alcoholic Treatment Program	782,240.00	7,199.40	2,489.00	791,928.40
Drug Abuse	429,080.00	6,232.00	44,908.52	480,220.52
Socialization and Rehabilitation	232,861.00	1,197.16	(19,613.52)	214,444.64
TOTAL	$ 7,515,248.00	$ 66,709.36	$ 136,084.07	$ 7,718,041.43
SANITATION				
Environmental Resources (1)	$ 834,098.00	$ -0-	$ (13,299.92)	$ 820,798.08
Contribution to Fink Road Landfill	22,477.00	-0-	-0-	22,477.00
TOTAL	$ 856,575.00	$ -0-	$ (13,299.92)	$ 843,275.08
TOTAL HEALTH AND SANITATION FUNCTION	$ 8,371,823.00	$ 66,709.36	$ 122,784.15	$ 8,561,316.51
PUBLIC ASSISTANCE				
ADMINISTRATION				
Department of Human Services Administration	$ (61,531.00)	$ -0-	$ (2,178.61)	$ (63,709.61)
Income Maintenance & Social Services	10,021,540.00	22,645.21	35,132.00	10,079,317.21
TOTAL	$ 9,960,009.00	$ 22,645.21	$ 32,953.39	$ 10,015,607.60
DIRECT FINANCIAL AID				
Blind	$ -0-	$ -0-	$ -0-	$ -0-
Adoptions	20,000.00	-0-	-0-	20,000.00
Aid to Aged	-0-	-0-	-0-	-0-

Charges						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 156,042.26	$ 323,629.98	$ 3,767.74	$ (541,160.76)	$ 23,414.03	$ (34,306.75)	$ 52,110.18
1,056,611.68	3,312,418.94	46,617.75	(379,954.82)	3,878,668.88	7,914,362.43	946,834.99
$ 1,212,653.94	$ 3,636,048.92	$ 50,385.49	$ (921,115.58)	$ 3,902,082.91	$ 7,880,055.68	$ 998,945.17
$ 1,212,653.94	$ 3,636,048.92	$ 50,385.49	$ (921,115.58)	$ 3,902,082.91	$ 7,880,055.68	$ 998,945.17
$ 828,193.29	$ 257,158.03	$ 4,492.28	$ (83,187.65)	$ 3,894.45	$ 1,010,550.40	$ 77,846.07
34,392.59	12,694.68	4,465.11	-0-	3,148.00	54,700.38	(957.94)
158,156.12	121,297.94	2,333.07	-0-	1,112.10	282,899.23	11,519.23
1,861,669.35	1,984,787.68	3,147.26	(25,261.61)	106,512.19	3,930,854.87	864,035.63
455,705.00	226,724.03	1,546.13	-0-	3,347.42	687,322.58	104,605.82
134,139.80	274,208.28	-0-	-0-	27,791.76	436,139.84	44,080.68
185,690.48	38,850.81	376.78	-0-	422.60	225,340.67	(10,896.03)
$ 3,657,946.63	$ 2,915,721.45	$ 16,360.63	$ (108,449.26)	$ 146,228.52	$ 6,627,807.97	$ 1,090,233.46
$ 572,867.12	$ 220,819.98	$ 2,566.40	$ -0-	$ 1,761.00	$ 798,014.50	$ 22,783.58
-0-	22,477.00	-0-	-0-	-0-	22,477.00	-0-
$ 572,867.12	$ 243,296.98	$ 2,566.40	$ -0-	$ 1,761.00	$ 820,491.50	$ 22,783.58
$ 4,230,813.75	$ 3,159,018.43	$ 18,927.03	$ (108,449.26)	$ 147,989.52	$ 7,448,299.47	$ 1,113,017.04
$ 251,204.05	$ 35,392.88	$ 1,736.48	$ (288,801.22)	$ -0-	$ (467.81)	$ (63,241.80)
5,963,839.09	3,208,341.21	11,406.66	(76,244.58)	17,055.50	9,124,397.88	954,919.33
$ 6,215,043.14	$ 3,243,734.09	$ 13,143.14	$ (365,045.80)	$ 17,055.50	$ 9,123,930.07	$ 891,677.53
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	12,251.55	-0-	-0-	-0-	12,251.55	7,748.45
-0-	(93.70)	-0-	-0-	-0-	(93.70)	93.70

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1979

	Appropriations			
DIRECT FINANCIAL AID, Cont'd	Budgeted July 1, 1978	Carry Forward Encumbrances	Added (Deleted) During Year	Total Available
Aid to Children in Boarding Homes & Institutions	$ 2,054,447.00	$ -0-	$ -0-	$ 2,054,447.00
Aid to Disabled	-0-	-0-	-0-	-0-
Aid to Families with Dependent Children--F.G.	17,367,487.00	-0-	-0-	17,367,487.00
Aid to Families with Dependent Children--U.	3,844,410.00	-0-	-0-	3,844,410.00
Aid to Indochinese	74,717.00	-0-	-0-	74,717.00
Aid to Potentially Self-Supporting Blind	1,884.00	-0-	-0-	1,884.00
Contribution to Other Agencies	2,330,000.00	-0-	-0-	2,330,000.00
Cuban Refugee Program	5,137.00	-0-	-0-	5,137.00
General Assistance	847,472.00	-0-	-0-	847,472.00
Medical Assistance	5,842,000.00	500,000.00	-0-	6,342,000.00
Special Circumstances	360,000.00	-0-	75,000.00	435,000.00
Special Need--AFDC-F.G.	20,000.00	-0-	-0-	20;000.00
Special Need--AFDC-U.	2,200.00	-0-	-0-	2,200.00
TOTAL	$ 32,769,754.00	$ 500,000.00	$ 75,000.00	$ 33,344,754.00
HOSPITAL CARE				
Song-Brown Residents	$ 45,000.00	$ -0-	$ -0-	$ 45,000.00
Family Practice Residency	71,712.00	7,383.00	-0-	79,095.00
Scenic General Hospital	14,084,890.00	354,089.38	105,328.54	14,544,307.92
TOTAL	$ 14,201,602.00	$ 361,472.38	$ 105,328.54	$ 14,668,402.92
PUBLIC EMPLOYMENT PROGRAMS				
Vocational Education--State CETA	$ -0-	$ -0-	$ -0-	$ -0-
CETA I, 77/78				
Job Track	$ -0-	$ 112,605.56	$ -0-	$ 112,605.56
In School Youth Program	-0-	21,490.04	-0-	21,490.04
Youth Employment Services	-0-	100,221.32	-0-	100,221.32
Older Worker Program	-0-	101,017.48	-0-	101,017.48
Business Education	-0-	94,334.44	-0-	94,334.44
Mechanical Skills	-0-	112,274.09	-0-	112,274.09
On Job Training	-0-	134,173.14	16,500.00	150,673.14
Employment & Training Administration	-0-	19,790.85	-0-	19,790.85
Construction Training (Self-Help Training)	-0-	93,442.43	6,700.00	100,142.43
New Directions for Women	-0-	34,028.15	(6,700.00)	27,328.15
TOTAL	$ -0-	$ 823,377.50	$ 16,500.00	$ 839,877.50
CETA I, 78/79 (1)				
ETA Administration	$ -0-	$ -0-	$ 68,571.00	$ 68,571.00
In School Youth Program	-0-	-0-	477,813.00	477,813.00
Job Track	-0-	-0-	289,517.00	289,517.00

Charges						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ -0-	$ 1,734,583.31*	$ -0-	$ -0-	$ -0-	$ 1,734,583.31	$ 319,863.69
-0-	(562.00)	-0-	-0-	-0-	(562.00)	562.00
-0-	15,838,518.84	-0-	-0-	-0-	15,838,518.84	1,528,968.16
-0-	2,970,170.20	-0-	-0-	-0-	2,970,170.20	874,239.80
-0-	58,505.00	-0-	-0-	-0-	58,505.00	16,212.00
-0-	-0-	-0-	-0-	-0-	-0-	1,884.00
-0-	2,932,857.00*	-0-	-0-	-0-	2,932,857.00	(602,857.00)
-0-	-0-	-0-	-0-	-0-	-0-	5,137.00
-0-	563,534.12*	-0-	-0-	-0-	563,534.12	283,937.88
-0-	6,835,370.00*	-0-	-0-	-0-	6,835,370.00	(493,370.00)
-0-	334,661.94	-0-	-0-	-0-	334,661.94	100,338.06
-0-	14,714.00	-0-	-0-	100,000.00	114,714.00	(94,714.00)
-0-	1,653.00	-0-	-0-	-0-	1,653.00	547.00
$ -0-	$31,296,163.26	$ -0-	$ -0-	$ 100,000.00	$ 31,396,163.26	$ 1,948,590.74
$ -0-	$ 440.45	$ -0-	$ -0-	$ -0-	$ 440.45	$ 44,559.55
-0-	2,999.47	5,558.24		207.79	8,765.50	70,329.50
6,043,531.38	8,281,875.03	120,159.08	(222,839.86)	592,601.32	14,815,326.95	(271,019.03)
$ 6,043,531.38	$ 8,285,314.95	$ 125,717.32	$ (222,839.86)	$ 592,809.11	$ 14,824,532.90	$ (156,129.98)
$ 29,285.96	$ -0-	$ -0-	$ -0-	$ -0-	$ 29,285.96	$ (29,285.96)
$ 54,933.66	$ 8,248.91	$ -0-	$ -0-	$ -0-	$ 63,182.57	$ 49,422.99
2,148.75	-0-	-0-	-0-	-0-	2,148.75	19,341.29
47,222.59	6,314.39	-0-	-0-	-0-	53,536.98	46,684.34
67,184.18	982.87	-0-	-0-	-0-	68,167.05	32,850.43
58,128.42	5,568.09	-0-	-0-	-0-	63,696.51	30,637.93
60,164.59	12,560.23	-0-	-0-	-0-	72,724.82	39,549.27
37,188.41	112,633.05	-0-	-0-	-0-	149,821.46	851.68
54,543.83	10,260.82	640.65	(111,202.18)	-0-	(45,756.88)	65,547.73
73,517.51	11,972.77	-0-	-0-	-0-	85,490.28	14,652.15
12,243.16	7,922.01	-0-	-0-	-0-	20,165.17	7,162.98
$ 467,275.10	$ 176,463.14	$ 640.65	$ (111,202.18)	$ -0-	$ 533,176.71	$ 306,700.79
$ 161,905.53	$ 26,264.86	$ 4,045.42	$ (127,623.67)	$ 1,046.69	$ 65,638.83	$ 2,932.17
269,564.26	11,604.43	17.48	-0-	-0-	281,186.17	196,626.83
188,441.47	18,552.14	-0-	-0-	-0-	206,993.61	82,523.39

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1979

	Appropriations			
CETA I, 78/79, Cont'd	Budgeted July 1, 1978	Carry Forward Encumbrances	Added (Deleted) During Year	Total Available
Older Worker Program	$ -0-	$ -0-	$ 310,000.00	$ 310,000.00
Skill Center Vocational Program	-0-	-0-	664,500.00	664,500.00
Construction Training Program	-0-	-0-	375,444.00	375,444.00
On Job Training/IR	-0-	-0-	774,000.00	774,000.00
New Directions for Women	-0-	-0-	87,106.00	87,106.00
TOTAL	$ -0-	$ -0-	$ 3,046,951.00	$ 3,046,951.00
CETA II, 76/77	$ -0-	$ 360,415.60	$ 6,466,189.40	$ 6,826,605.00
CETA II-D FUND (1)	$ -0-	$ -0-	$ -0-	$ -0-
CETA III-SPEDY-78 (1)				
SPEDY	$ -0-	$ -0-	$ 778,648.04	$ 778,648.04
SPEDY-MJC	-0-	-0-	25,940.44	25,940.44
SPEDY-Administration	-0-	-0-	21,885.25	21,885.25
TOTAL	$ -0-	$ -0-	$ 826,473.73	$ 826,473.73
CETA III-YETP, 77/78 (1)				
Youth Employment & Training Program	$ -0-	$ 246,977.23	$ -0-	$ 246,977.23
GAP	-0-	111,002.04	-0-	111,002.04
WEX-Intern Program	-0-	14,589.25	-0-	14,589.25
Employment Development for Unemployed Youth	-0-	49,205.47	752.83	49,958.30
Youth Employment & Training Program-Administration	-0-	-0-	(752.83)	(752.83)
TOTAL	$ -0-	$ 421,773.99	$ -0-	$ 421,773.99
CETA III-YETP Planning Fund (1)	$ -0-	$ -0-	$ -0-	$ -0-
CETA III-YETP, 78/79 (1)				
Youth Employment & Training Program-Administration	$ -0-	$ -0-	$ 25,000.00	$ 25,000.00
Youth Employment & Training Program	-0-	-0-	358,611.00	358,611.00
GAP	-0-	-0-	547,500.00	547,500.00
Youth Services Program-NAACP	-0-	-0-	102,000.00	102,000.00
TOTAL	$ -0-	$ -0-	$ 1,033,111.00	$ 1,033,111.00
CETA III-HIRE, 77/78				
Hire-Administration	$ -0-	$ -0-	$ -0-	$ -0-
Hire-On Job Training	-0-	-0-	-0-	-0-
TOTAL	$ -0-	$ -0-	$ -0-	$ -0-
CETA VI, 76/77	$ -0-	$ 2,385,855.83	$ 9,146,164.17	$ 11,532,020.00

Charges						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 243,704.41	$ 2,928.98	$ -0-	$ -0-	$ -0-	$ 246,633.39	$ 63,366.61
323,107.89	58,924.43	-0-	-0-	-0-	382,032.32	282,467.68
145,987.05	27,611.34	-0-	-0-	-0-	173,598.39	201,845.61
178,576.18	169,101.37	-0-	-0-	.62	347,678.17	426,321.83
29,813.17	9,803.91	-0-	-0-	-0-	39,617.08	47,488.92
$ 1,541,099.96	$ 324,791.46	$ 4,062.90	$ (127,623.67)	$ 1,047.31	$ 1,743,377.96	$ 1,303,573.04
$ 1,224,008.69	$ 65,329.66	$ -0-	$ -0-	$ -0-	$ 1,289,338.35	$ 5,537,266.65
$ 509,256.05	$ 1,251.25	$ -0-	$ -0-	$ -0-	$ 510,507.30	$ (510,507.30)
$ 750,295.46	$ 27,493.29	$ 859.29	$ -0-	$ -0-	$ 778,648.04	$ -0-
25,916.89	23.55	-0-	-0-	-0-	25,940.44	-0-
-0-	21,885.25	-0-	-0-	-0-	21,885.25	-0-
$ 776,212.35	$ 49,402.09	$ 859.29	$ -0-	$ -0-	$ 826,473.73	$ -0-
$ 81,214.34	$ 8,753.79	$ 1,114.84	$ -0-	$ -0-	$ 91,082.97	$ 155,894.26
84,453.71	6,106.20	-0-	-0-	-0-	90,559.91	20,442.13
5,912.28	.30	-0-	-0-	-0-	5,912.58	8,676.67
12,353.95	4,771.19	-0-	-0-	-0-	17,125.14	32,833.16
125.47	28,517.74	199.28	-0-	-0-	28,842.49	(29,595.32)
$ 184,059.75	$ 48,149.22	$ 1,314.12	$ -0-	$ -0-	$ 233,523.09	$ 188,250.90
$ -0-	$ 218.06	$ -0-	$ -0-	$ -0-	$ 218.06	$ (218.06)
$ 87.12	$ 18,811.55	$ -0-	$ -0-	$ -0-	$ 18,898.67	$ 6,101.33
253,223.36	9,885.13	13.00	-0-	-0-	263,121.49	95,489.51
380,630.17	34,555.78	(80.45)	-0-	465.00	415,570.50	131,929.50
39,448.45	9,364.42	-0-	-0-	16.00	48,828.87	53,171.13
$ 673,389.10	$ 72,616.88	$ (67.45)	$ -0-	$ 481.00	$ 746,419.53	$ 286,691.47
$ -0-	$ 28.20	$ -0-	$ -0-	$ -0-	$ 28.20	$ (28.20)
4,776.48	6,707.54	-0-	-0-	-0-	11,484.02	(11,484.02)
$ 4,776.48	$ 6,735.74	$ -0-	$ -0-	$ -0-	$ 11,512.22	$ (11,512.22)
$ 4,284,556.83	$ 377,199.71	$ 8,422.67	$ -0-	$ -0-	$ 4,670,179.21	$ 6,861,840.79

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1979

	Appropriations			
PUBLIC EMPLOYMENT PROGRAMS, Cont'd	Budgeted July 1, 1978	Carry Forward Encumbrances	Added (Deleted) During Year	Total Available
CETA VI, 78/79 (1)	$ -0-	$ -0-	$ -0-	$ -0-
CETA VII, 77/78 (1)				
PSIP Administration	$ -0-	$ -0-	$ 15,000.00	$ 15,000.00
TOTAL	$ -0-	$ -0-	$ 15,000.00	$ 15,000.00
CETA ADMINISTRATION POOL FUND, 79 (1)	$ -0-	$ -0-	$ -0-	$ -0-
CETA III-YCCIP, 77/78				
NBHD Pride & Beaut.	$ -0-	$ 25,217.60	$ -0-	$ 25,217.60
Youth Service Corps	-0-	42,771.03	-0-	42,771.03
Waterford--M/R Assistance to Aged	-0-	-0-	-0-	-0-
Riverbank--M/R Assistance to Aged	-0-	144,890.35	-0-	144,890.35
YCCIP Administration	-0-	-0-	-0-	-0-
TOTAL	$ -0-	$ 212,878.98	$ -0-	$ 212,878.98
CETA III-YCCIP, 78/79 (1)				
YCCIP Administration	$ -0-	$ -0-	$ 62,641.00	$ 62,641.00
Youth Service Corp	-0-	-0-	74,081.00	74,081.00
Neighborhood Pride & Beaut.	-0-	-0-	56,128.00	56,128.00
Riverbank--Assistance to Aged	-0-	-0-	75,056.00	75,056.00
TOTAL	$ -0-	$ -0-	$ 267,906.00	$ 267,906.00
CETA III-Hire, 78/79 (1)				
HIRE Administration	$ -0-	$ -0-	$ 3,380.00	$ 3,380.00
On the Job Training	-0-	-0-	115,230.00	115,230.00
TOTAL	$ -0-	$ -0-	$ 118,610.00	$ 118,610.00
TOTAL PUBLIC EMPLOYMENT PROGRAMS	$ -0-	$ 4,204,301.90	$ 20,936,905.30	$ 25,141,207.20
OTHER PUBLIC ASSISTANCE				
Community Support of Ex-Offenders	$ -0-	$ -0-	$ 11,000.00	$ 11,000.00
Crippled Children's Services	594,043.00	131.00	8,425.06	602,599.06
Veterans' Services	112,879.00	446.00	8,417.86	121,742.86
TOTAL	$ 706,922.00	$ 577.00	$ 27,842.92	$ 735,341.92
TOTAL PUBLIC ASSISTANCE FUNCTION	$ 57,638,287.00	$ 5,088,996.49	$ 21,178,030.15	$ 83,905,313.64

Charges						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 1,137,764.88	$ 33,772.25	$ -0-	$ -0-	$ 39,867.78	$ 1,211,404.91	$(1,211,404.91)
$ 92.99	$ 12,594.19	$ -0-	$ -0-	$ -0-	$ 12,687.18	$ 2,312.82
$ 92.99	$ 12,594.19	$ -0-	$ -0-	$ -0-	$ 12,687.18	$ 2,312.82
$ 128,167.21	$ 280,245.96	$ 5,286.00	$ -0-	$ 1,029.00	$ 414,728.17	$ (414,728.17)
$ 13,112.66	$ 182.68	$ -0-	$ -0-	$ -0-	$ 13,295.34	$ 11,922.26
21,887.54	1,638.70	-0-	-0-	-0-	23,526.24	19,244.79
6,640.47	1,267.50	-0-	-0-	-0-	7,907.97	(7,907.97)
12,728.09	2,139.73	-0-	-0-	-0-	14,867.82	130,022.53
33.46	8,822.50	-0-	-0-	-0-	8,855.96	(8,855.96)
$ 54,402.22	$ 14,051.11	$ -0-	$ -0-	$ -0-	$ 68,453.33	$ 144,425.65
$ 99.89	$ 16,210.15	$ -0-	$ -0-	$ -0-	$ 16,310.04	$ 46,330.96
44,315.73	10,153.98	-0-	-0-	-0-	54,469.71	19,611.29
36,919.98	868.25	-0-	-0-	286.00	38,074.23	18,053.77
25,985.75	6,594.36	-0-	-0-	-0-	32,580.11	42,475.89
$ 107,321.35	$ 33,826.74	$ -0-	$ -0-	$ 286.00	$ 141,434.09	$ 126,471.91
$ 10.82	$ 2,980.52	$ -0-	$ -0-	$ -0-	$ 2,991.34	$ 388.66
12,763.55	79,115.42	-0-	-0-	-0-	91,878.97	23,351.03
$ 12,774.37	$ 82,095.94	$ -0-	$ -0-	$ -0-	$ 94,870.31	$ 23,739.69
$11,134,443.29	$ 1,578,743.40	$ 20,518.18	$ (238,825.85)	$ 42,711.09	$ 12,537,590.11	$12,603,617.09
$ 7,926.48	$ 2,837.07	$ 316.94	$ -0-	$ 101.00	$ 11,181.49	$ (181.49)
228,057.32	211,676.89	-0-	-0-	135.58	439,869.79	162,729.27
92,463.81	28,214.05	-0-	-0-	-0-	120,677.86	1,065.00
$ 328,447.61	$ 242,728.01	$ 316.94	$ -0-	$ 236.58	$ 571,729.14	$ 163,612.78
$23,721,465.42	$ 44,646,683.71	$ 159,695.58	$ (826,711.51)	$ 752,812.28	$ 68,453,945.48	$15,451,368.16

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1979

	Appropriations			
	Budgeted July 1, 1978	Carry Forward Encumbrances	Added (Deleted) During Year	Total Available
EDUCATION				
SCHOOL ADMINISTRATION				
Superintendent of Schools	$ 492,557.00	$ -0-	$ -0-	$ 492,557.00
TOTAL	$ 492,557.00	$ -0-	$ -0-	$ 492,557.00
OTHER EDUCATION				
Cooperative Extension	$ 196,925.00	$ 14,708.00	$ 361.87	$ 211,994.87
County Library	2,247,120.00	49,559.05	(49,079.15)	2,247,599.90
Resource Recovery Information Program	-0-	774.82	753.01	1,527.83
TOTAL	$ 2,444,045.00	$ 65,041.87	$ (47,964.27)	$ 2,461,122.60
TOTAL EDUCATION FUNCTION	$ 2,936,602.00	$ 65,041.87	$ (47,964.27)	$ 2,953,679.60
RECREATION				
Parks and Recreation	$ 897,287.00	$ 42,083.63	$ 90,699.22	$ 1,030,069.85
TOTAL RECREATION FUNCTION	$ 897,287.00	$ 42,083.63	$ 90,699.22	$ 1,030,069.85
DEBT SERVICE				
BOND AND INTEREST REDEMPTION				
Bond Service Expense	$ 600.00	$ -0-	$ -0-	$ 600.00
Bond Redemption	260,000.00	-0-	-0-	260,000.00
Interest Paid on Bonds	30,540.00	-0-	-0-	30,540.00
TOTAL	$ 291,140.00	$ -0-	$ -0-	$ 291,140.00
TOTAL DEBT SERVICE FUNCTION	$ 291,140.00	$ -0-	$ -0-	$ 291,140.00
APPROPRIATION FOR CONTINGENCIES	$ 1,264,226.00	$ -0-	$ 6,279,289.24	$ 7,543,515.24
GRAND TOTAL	$ 102,122,461.00	$ 12,455,757.99	$ 33,962,059.79	$148,540,278.78

Charges						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 183,255.98	$ 218,545.65	$ -0-	$ -0-	$ 260.00	$ 402,061.63	$ 90,495.37
$ 183,255.98	$ 218,545.65	$ -0-	$ -0-	$ 260.00	$ 402,061.63	$ 90,495.37
$ 105,472.39	$ 77,248.04	$ 914.25	$ -0-	$ 13,088.55	$ 196,723.23	$ 15,271.64
1,426,440.80	729,520.83	11,250.72	-0-	43,774.83	2,210,987.18	36,612.72
-0-	1,527.83	-0-	-0-	-0-	1,527.83	-0-
$ 1,531,913.19	$ 808,296.70	$ 12,164.97	$ -0-	$ 56,863.38	$ 2,409,238.24	$ 51,884.36
$ 1,715,169.17	$ 1,026,842.35	$ 12,164.97	$ -0-	$ 57,123.38	$ 2,811,299.87	$ 142,379.73
$ 595,306.03	$ 352,610.35	$ 7,295.19	$ (139,453.54)	$ 54,255.55	$ 870,013.58	$ 160,056.27
$ 595,306.03	$ 352,610.35	$ 7,295.19	$ (139,453.54)	$ 54,255.55	$ 870,013.58	$ 160,056.27
$ -0-	$ 923.60	$ -0-	$ -0-	$ -0-	$ 923.60	$ (323.60)
-0-	260,000.00	-0-	-0-	-0-	260,000.00	-0-
-0-	30,540.00	-0-	-0-	-0-	30,540.00	-0-
$ -0-	$ 291,463.60	$ -0-	$ -0-	$ -0-	$ 291,463.60	$ (323.60)
$ -0-	$ 291,463.60	$ -0-	$ -0-	$ -0-	$ 291,463.60	$ (323.60)
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ 7,543,515.24
$50,959,276.18	$ 72,220,890.03	$3,037,513.07	$(16,723,848.40)	$10,566,966.72	$120,060,797.60	$28,479,481.18

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1979

BREAKDOWN BY FUND	Appropriations			
	Budgeted July 1, 1978	Carry Forward Encumbrances	Added (Deleted) During Year	Total Available
General	$ 94,471,523.00	$ 2,213,652.44	$ 9,027,806.49	$105,712,981.93
Road Fund	5,482,644.00	3,486,619.71	504,186.00	9,473,449.71
Litter Cleanup	-0-	-0-	-0-	-0-
Off-Highway Vehicle	-0-	-0-	-0-	-0-
Superintendent of Schools	492,557.00	-0-	258,900.00	751,457.00
Debt Service	291,140.00	-0-	-0-	291,140.00
Dept. of Justice Alcohol and Drug Analysis (1)	-0-	-0-	59,840.00	59,840.00
County Fire Service	302,449.00	-0-	-0-	302,449.00
Fish and Game	5,648.00	-0-	-0-	5,648.00
General Revenue Sharing	582,500.00	2,355,849.20	3,055,293.00	5,993,642.20
P/W Title I Project Grant	494,000.00	146,997.43	-0-	640,997.43
Public Employment Programs:				
Vocational Education CETA	-0-	-0-	-0-	-0-
CETA I, 77/78	-0-	823,377.50	16,500.00	839,877.50
CETA I, 78/79 (1)	-0-	-0-	3,046,951.00	3,046,951.00
CETA II, 76/77	-0-	360,415.60	6,466,189.40	6,826,605.00
CETA II-D Fund (1)	-0-	-0-	-0-	-0-
CETA III-SPEDY 78 (1)	-0-	-0-	826,473.73	826,473.73
CETA III-YETP, 77/78 (1)	-0-	421,773.99	-0-	421,773.99
CETA III-YETP, Planning Fund (1)	-0-	-0-	-0-	-0-
CETA III-YETP, 78/79 (1)	-0-	-0-	1,033,111.00	1,033,111.00
CETA III-Hire, 77/78	-0-	-0-	-0-	-0-
CETA VI, 76/77	-0-	2,385,855.83	9,146,164.17	11,532,020.00
CETA VI, 78/79 (1)	-0-	-0-	-0-	-0-
CETA VII, 77/78 (1)	-0-	-0-	15,000.00	15,000.00
CETA Administration Pool Fund, 79 (1)	-0-	-0-	-0-	-0-
CETA III-YCCIP, 77/78	-0-	212,878.98	-0-	212,878.98
CETA III-YCCIP, 78/79 (1)	-0-	-0-	267,906.00	267,906.00
CETA III-Hire, 78/79 (1)	-0-	-0-	118,610.00	118,610.00
TOTAL PUBLIC EMPLOYMENT PROGRAMS	$ -0-	$ 4,204,301.90	$20,936,905.30	$ 25,141,207.20
Other Grant Funds:				
Council on Criminal Justice	$ -0-	$ 48,337.31	$ 108,129.00	$ 156,466.31
Community Support of Ex-Offenders	-0-	-0-	11,000.00	11,000.00
TOTAL OTHER GRANT FUNDS	$ -0-	$ 48,337.31	$ 119,129.00	$ 167,466.31
GRAND TOTAL	$102,122,461.00**	$12,455,757.99	$33,962,059.79	$148,540,278.78

* Included reimbursable work credits in the amount of $370,734.36
** Refer to page 17, Stanislaus County Final Budget, Fiscal Year 1978-79
*** To Auditor's Exhibit XI, Schedule B
**** To Auditor's Exhibit II, Schedule A
(1) New fund established during fiscal year
(2) To Auditor's Exhibit II, Schedule C--Net expenditures of $109,493,830.88

Charges (2)						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 38,420,996.49	$ 65,781,153.07	$ 543,968.65	$(15,323,709.13)	$ 2,751,320.34	$ 92,173,729.42	$13,539,252.51
1,212,653.94	3,636,048.92	50,385.49	(921,115.58)*	3,902,082.91	7,880,055.68	1,593,394.03
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-
183,255.98	218,545.65	-0-	-0-	260.00	402,061.63	349,395.37
-0-	291,463.60	-0-	-0-	-0-	291,463.60	(323.60)
-0-	30,086.55	-0-	-0-	-0-	30,086.55	29,753.45
-0-	215,054.21	-0-	-0-	-0-	215,054.21	87,394.79
-0-	820.97	946.72	-0-	-0-	1,767.69	3,880.31
-0-	110,578.36	1,822,772.38	-0-	3,844,038.21	5,777,388.95	216,253.25
-0-	243,851.84	598,604.71	(240,197.84)	26,418.17	628,676.88	12,320.55
29,285.96	-0-	-0-	-0-	-0-	29,285.96	(29,285.96)
467,275.10	176,463.14	640.65	(111,202.18)	-0-	533,176.71	306,700.79
1,541,099.96	324,791.46	4,062.90	(127,623.67)	1,047.31	1,743,377.96	1,303,573.04
1,224,008.69	65,329.66	-0-	-0-	-0-	1,289,338.35	5,537,266.65
509,256.05	1,251.25	-0-	-0-	-0-	510,507.30	(510,507.30)
776,212.35	49,402.09	859.29	-0-	-0-	826,473.73	-0-
184,059.75	48,149.22	1,314.12	-0-	-0-	233,523.09	188,250.90
-0-	218.06	-0-	-0-	-0-	218.06	(218.06)
673,389.10	72,616.88	(67.45)	-0-	481.00	746,419.53	286,691.47
4,776.48	6,735.74	-0-	-0-	-0-	11,512.22	(11,512.22)
4,284,556.83	377,199.71	8,422.67	-0-	-0-	4,670,179.21	6,861,840.79
1,137,764.88	33,772.25	-0-	-0-	39,867.78	1,211,404.91	(1,211,404.91)
92.99	12,594.19	-0-	-0-	-0-	12,687.18	2,312.82
128,167.21	280,245.96	5,286.00	-0-	1,029.00	414,728.17	(414,728.17)
54,402.22	14,051.11	-0-	-0-	-0-	68,453.33	144,425.65
107,321.35	33,826.74	-0-	-0-	286.00	141,434.09	126,471.91
12,774.37	82,095.94	-0-	-0-	-0-	94,870.31	23,739.69
$ 11,134,443.29	$ 1,578,743.40	$ 20,518.18	$ (238,825.85)	$ 42,711.09	$ 12,537,590.11	$12,603,617.09
$ -0-	$ 111,706.39	$ -0-	$ -0-	$ 35.00	$ 111,741.39	$ 44,724.92
7,926.48	2,837.07	316.94	-0-	101.00	11,181.49	(181.49)
$ 7,926.48	$ 114,543.46	$ 316.94	$ -0-	$ 136.00	$ 122,922.88	$ 44,543.43
$ 50,959,276.18	$ 72,220,890.03	$3,037,513.07***	$(16,723,848.40)	$10,566,966.72	$120,060,797.60	$28,479,481.18****

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
RECONCILIATION OF OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT II
SCHEDULE F

	Balances June 30, 1978	Balances June 30, 1979	Cash Increase or (Decrease)	
GENERAL FUND				
Imprest Cash	$179,217.00	$ 149,102.27	$ 30,114.73	
Accounts Receivable	358,743.29	2,707,931.64	(2,349,188.35)	
Inventory	333,757.98	472,006.91	(138,248.93)	
Loans and Advances Receivable	160,963.53	144,963.53	16,000.00	
Accounts Payable	577,627.04	118,879.61	(458,747.43)	
Reversal of a Prior Year Accounts Payable			64,908.95	
TOTAL				$(2,835,161.03)
ROAD FUND				
Accounts Receivable	$ -0-	$ -0-		
Deposits With Others	427,307.67	865,697.77	$ (438,390.10)	
Inventory	156,608.85	264,675.08	(108,066.23)	
Loans Receivable	10,879.78	24,400.87	(13,521.09)	
Accounts Payable	-0-	-0-		
Interfund Transfer-Pay for IGS Fund			(75,000.00)	
TOTAL				$ (634,977.42)
GENERAL REVENUE SHARING				
Accounts Receivable	$802,496.00	$ 816,172.00	$ (13,676.00)	
TOTAL				$ (13,676.00)
COMMUNITY SUPPORT OF EX-OFFENDERS	$ 2,148.03	$ -0-	$ 2,148.03	
TOTAL				$ 2,148.03
COUNCIL ON CRIMINAL JUSTICE				
Accounts Receivable	$ 11,319.00	$ -0-	$ 11,319.00	
Accounts Payable	-0-	9,916.37	9,916.37	
TOTAL				$ 21,235.37
TOTAL OTHER TRANSACTIONS AFFECTING CASH				$(3,460,431.05)*

* To Auditor's Exhibit II, Schedule C

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
LOANS AND ADVANCES RECEIVABLE
JUNE 30, 1979

AUDITOR'S EXHIBIT II
SCHEDULE G

LOANS AND ADVANCES RECEIVABLE			
General Fund	$144,963.53		
Road Fund	24,400.87		
TOTAL LOANS AND ADVANCES RECEIVABLE			$169,364.40*
LOANS PAYABLE:			
To General Fund:			
Geer Road Landfill (2)	$118,463.53		
Mountain View Fire District (3)	3,000.00		
Jail Commissary Trust (4)	3,500.00		
Salida Fire District	20,000.00		
TOTAL		$144,963.53	
To Road Fund:			
Alley Improvement Assessment Districts: (3)			
Carmichael Colony, Blk 5160	$ 107.22		
Carmichael Colony, Blk 5178	251.84		
Carmichael Colony, Blk 5179	281.19		
Coffee Acres/A	429.16		
Coffee Village, Blk 12550	635.65		
Edgewood Estates-Street Lights (1)	13,321.77		
Kingsbury, Blk 2806	476.60		
Lincoln Estates, Blk 1601 ext.	69.58		
Lincoln Estates, Blk 1601-2-3-4-6	968.76		
Lincoln Estates, Blk 1609	1,256.39		
Lincoln Estates-Sidewalks (1)	1,403.36		
Paradise Homes, Blk 4016	11.82		
Paradise Tract, Blk 4012	820.35		
Paradise Tract, Blk 4017	312.88		
Peggy Lane	271.89		
Sylvan Village, Blk 12626	2,458.23		
Sylvan Village, Blk 12628	282.32		
Sylvan Village, Blk 12629	560.38		
Wm Tract/Green Acres, Blk 1207-8	227.92		
Woodworth Avenue, Blk 3650-3666	253.56		
TOTAL		$ 24,400.87	
TOTAL LOANS PAYABLE			$169,364.40

(1) New fund established during fiscal year
(2) See Auditor's Exhibit IV
(3) See Auditor's Exhibit IX, Schedule G
(4) See Auditor's Exhibit VIII, Schedule D
* To Auditor's Exhibit II

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
FUND BALANCE UNAVAILABLE
JUNE 30, 1979

AUDITOR'S EXHIBIT II
SCHEDULE H

GENERAL FUND	June 30, 1979	June 30, 1978	Increase (Decrease)
Reserve for Imprest Cash	$ 149,102.27	$ 179,217.00	$ (30,114.73)
Reserve for Inventories	472,006.91	333,757.98	138,248.93
Reserve for Loans Receivable	144,963.53	160,963.53	(16,000.00)
Reserve for Accounts Receivable	-0-	327,331.70	(327,331.70)
Reserve for Advances to IGS and Enterprise Funds	1,140,675.03	1,102,198.03	38,477.00
General Reserve	8,500,000.00	-0-	8,500,000.00
TOTAL	$10,406,747.74	$2,103,468.24	$8,303,279.50
ROAD FUND			
Reserve for Imprest Cash	$ 15.00	$ 15.00	$ -0-
Reserve for Inventories	264,675.00	156,608.85	108,066.15
Reserve for Loans Receivable	24,400.87	10,879.78	13,521.09
Reserve for Deposits With Others	865,697.77	427,307.67	438,390.10
TOTAL	$ 1,154,788.64	$ 594,811.30	$ 559,977.34
LITTER CLEANUP FUND			
General Reserve	$ 4,337.00	$ 3,887.60	$ 449.40
OFF-HIGHWAY VEHICLE FUND			
General Reserve	$ 4,849.21	$ 1,150.00	$ 3,699.21
DEBT SERVICE FUND			
General Reserve	$ 11,171.00	$ 15,270.00	$ (4,099.00)
FISH AND GAME FUND			
General Reserve	$ 985.00	$ 3,580.00	$ (2,595.00)
GRAND TOTAL	$11,582,878.59*	$2,722,167.14	$8,860,711.45

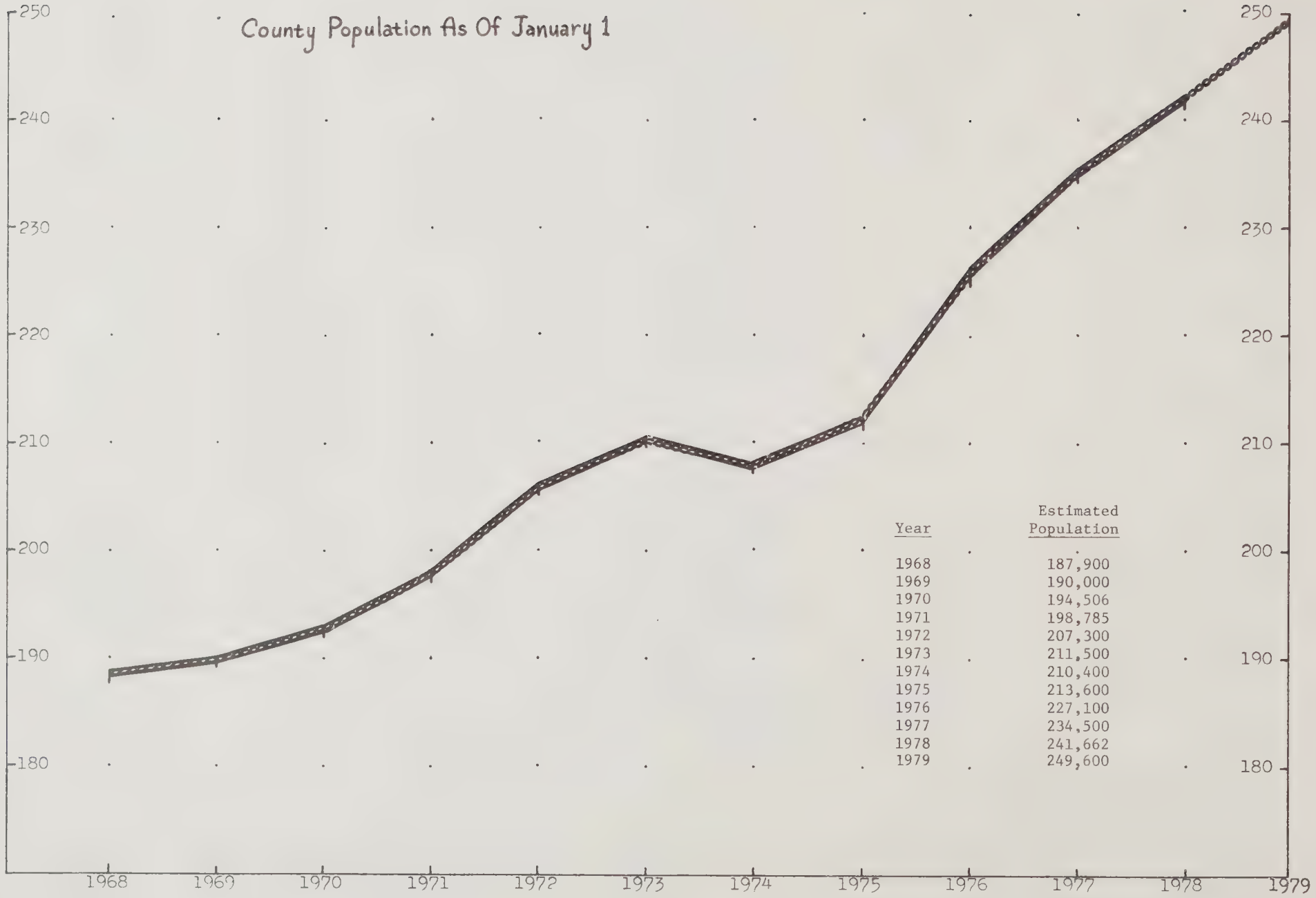
* To Auditor's Exhibit II

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
IMPREST CASH
JUNE 30, 1979

AUDITOR'S EXHIBIT II
SCHEDULE I

Department	Number of Funds	Revolving	Special	Change	Total	Change From Prior Year
GENERAL FUND						
Agricultural Commissioner	1	$ 100.00			$ 100.00	
Animal Control	1			$ 100	100.00	
Auditor's Office	4	62,170.27			62,170.27	$(40,339.73)
Building Inspection (1)	1			50	50.00	50.00
Chief Administrative Office	1	15.00			15.00	
Clerk-Recorder	1			300	300.00	
Clerk-Elections	1	500.00			500.00	
Cooperative Extension	2	10.00		40	50.00	
County Counsel	1	10.00			10.00	
District Attorney	3	300.00	$5,000		5,300.00	
Drug Abuse (2)	1			25	25.00	
Health Department	6	260.00		75	335.00	
Hospital	9	635.00		555	1,190.00	25.00
Library	8	135.00		77	212.00	
Marshal	1			50	50.00	
Mental Health	9	885.00		150	1,035.00	
Municipal Court	1			100	100.00	50.00
Municipal Court Branches (3)	5			190	190.00	
Parks	5	100.00		225	325.00	
Planning	1			10	10.00	
Probation	1			40	40.00	
Public Administrator	1	1,500.00			1,500.00	
Public Works	2	20,000.00		50	20,050.00	
Purchasing	4	13,010.00			13,010.00	2,500.00
Sheriff	7	39,710.00		225	39,935.00	7,100.00
Treasurer & Tax Collector	5	500.00		300	800.00	
Welfare Administration	3	1,700.00			1,700.00	500.00
TOTAL GENERAL FUND	85	$141,540.27	$5,000	$2,562	$149,102.27	$(30,114.73)
ROAD FUND						
Test Wt. Tickets, etc.	1	$ 15.00			$ 15.00	
TOTAL	86	$141,555.27	$5,000	$2,562	$149,117.27*	$(30,114.73)**

(1) New Addition to Schedule
(2) Formerly Heroin Addiction Treatment
(3) Formerly Justice Courts
* To Auditor's Exhibit II
** To Auditor's Exhibit II, Schedules B & F



Year	Estimated Population
1968	187,900
1969	190,000
1970	194,506
1971	198,785
1972	207,300
1973	211,500
1974	210,400
1975	213,600
1976	227,100
1977	234,500
1978	241,662
1979	249,600

INTERGOVERNMENTAL SERVICE

FUNDS

INTRAGOVERNMENTAL SERVICE FUNDS

General Information

Intragovernmental Service Funds (or IGS Funds) are county departments created to perform services for other county departments. For their services, a charge is made which includes overhead and depreciation, but recovers only actual costs of the services.

Data Processing provides electronic data processing services to all county departments.

County Garage provides car pool service and maintains special department vehicles.

Central Services does county printing and quick copy work.

Communications (operational 78-79) will coordinate the county's telephone systems, including the "911" service.

To manage the county's self-insurance program, several new IGS funds were created. The rates charged to county departments include an amount for reserves, but are not to exceed rates charged by the insurance industry. The funds are:

Worker's Compensation Self-Insurance

General Liability Self-Insurance

Unemployment Self-Insurance.

IGS working capital comes from the General Fund. These contributions, including adjustments, are shown in the following schedules as "Contributed Assets." Revenue Sharing funds have also been used to purchase certain IGS equipment.

INTRAGOVERNMENTAL SERVICE FUNDS
COMBINED FUNDS BALANCE SHEET
JUNE 30, 1979

ASSETS	Total (3)	Communications	Workers' Compensation Self-Insurance	General Liability Self-Insurance
Cash in Treasury (1)	$ 3,696,239.63	$(162,516.45)	$1,632,416.60	$761,160.04
Accounts Receivable	97,400.32	90,768.46		
Deposits With Others	16,600.00		9,000.00	7,600.00
Inventory	249,606.04			
Structures and Improvements	169,253.24			
Reserve for Depreciation	(43,454.31)			
Equipment	1,741,119.76	1,053.59	137.27	
Reserve for Depreciation	(1,037,933.84)	(590.25)	(12.54)	
Total Assets	$ 4,888,830.84	$ (71,284.65)	$1,641,541.33	$768,760.04
LIABILITIES AND EQUITIES				
Accounts Payable	$ -0-	$ -0-	$ -0-	$ -0-
Equities:				
Contributed Assets--July 1, 1978	1,233,767.15	233.15		
Contributions from General Fund	16,000.00	-0-		
Contributions from Revenue Sharing	53,401.45	53,401.45		
Contributed Assets--June 30, 1979	$ 1,303,168.60*	$ 53,634.60		
Retained Earnings--July 1, 1978	1,854,041.23	-0-	$ 820,468.51	$303,898.58
Net Income (Loss) 1978-79 (2)	1,731,621.01	(124,919.25)	821,072.82	464,861.46
Retained Earnings--June 30, 1979	$ 3,585,662.24**	$(124,919.25)	$1,641,541.33***	$768,760.04
Total Liabilities and Equities	$ 4,888,830.84	$ (71,284.65)	$1,641,541.33	$768,760.04

* To Auditor's Exhibit I:
  Contributed Assets - General Fund $ 1,037,162.03
  Contributed Assets - Other 266,006.57

** Includes Reserve for Encumbrances:
  Data Processing 12,389.00
  County Garage 39,477.49
  Central Services 590.00
  General Liability Self-Insurance 590.00
  Communications 4,530.00

*** Includes Reserve for Deposits With Others 9,000.00

(1) See Auditor's Exhibit III, Schedule A
(2) See Auditor's Exhibit III, Schedules B through H
(3) To Auditor's Exhibit I

Unemployment Self-Insurance	Data Processing	County Garage	Central Services
$ 1,043,496.34	$ 3,192.96	$ 335,352.40	$ 83,137.74
	6,631.86		
		74,125.05	175,480.99
		169,253.24	
		(43,454.31)	
	80,815.41	1,576,126.76	82,986.73
	(25,569.39)	(962,405.84)	(49,355.82)
$ 1,043,496.34	$ 65,070.84	$1,148,997.30	$292,249.64
$ -0-	$ -0-	$ -0-	$ -0-
	29,114.18	944,842.77	259,577.05
	-0-	16,000.00	-0-
	-0-	-0-	-0-
	$ 29,114.18	$ 960,842.77	$259,577.05
$ 450,419.70	29,078.25	180,344.18	69,832.01
593,076.64	6,878.41	7,810.35	(37,159.42)
$ 1,043,496.34	$ 35,956.66	$ 188,154.53	$ 32,672.59
$ 1,043,496.34	$ 65,070.84	$1,148,997.30	$292,249.64

INTRAGOVERNMENTAL SERVICE FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
JUNE 30, 1979

AUDITOR'S EXHIBIT III
SCHEDULE A

	Auditor's Balance July 1, 1978	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1979	Treasurer's Balance June 30, 1979
Communications	$ -0-	$ 911,320.63	$1,036,239.88	$ (37,597.20)	$ (162,516.45)	$ (162,516.45)
Workers' Compensation Self-Insurance	811,331.24	1,027,830.39	206,757.57	12.54	1,632,416.60	1,632,416.60
General Liability Self-Insurance	296,298.58	766,035.92	301,174.46	-0-	761,160.04	761,160.04
Unemployment Self-Insurance	450,419.70	603,598.85	10,522.21	-0-	1,043,496.34	1,043,496.34
Data Processing	50,161.85	670,553.47	663,675.06	(53,847.30)	3,192.96	3,192.96
County Garage	353,331.51	1,019,740.71	1,011,930.36	(25,789.46)	335,352.40	335,352.40
Central Services	157,341.91	1,049,229.52	1,086,388.94	(37,044.75)	83,137.74	83,137.74
TOTAL	$2,118,884.79	$6,048,309.49	$4,316,688.48	$(154,266.17)	$3,696,239.63	$3,696,239.63

* See Auditor's Exhibit III, Schedule FF

INTRAGOVERNMENTAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT III
SCHEDULE B

COMMUNICATIONS

Income		
Emergency Communication:		
County Departments	$238,792.35	
Outside Agencies	165,540.17	
Centrex Telephone System	288,430.01	
Long Distance Service	58,469.54	
Installation Service	11,282.57	
Radio System	19,497.35	
ATSS Long Distance	39,052.23	
Administrative Services	81,561.36	
Other Outside Agency Income	33.00	
Other Revenue	8,662.05	
		$ 911,320.63
Expenses		
Salaries & Benefits	$482,840.74	
Communications	11,603.09	
Janitorial Service	2,994.17	
Insurance	7,112.82	
Workers' Compensation Insurance	1,162.51	
Equipment Maintenance	342.61	
Building/Grounds Maintenance	2,230.76	
Office Supplies	1,774.06	
Postage	135.52	
Maintenance Contract--Radio	24,622.71	
Telephone Systems Rents/Leases	433,669.63	
Other Rents/Leases	53,551.45	
Administrative Services	8,823.27	
Travel	1,705.41	
Utilities	2,409.97	
Depreciation	590.25	
Data Processing Services	670.91	
		1,036,239.88
Net Income (Loss)		$ (124,919.25)*

* To Auditor's Exhibit III

INTRAGOVERNMENTAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1979

COMMUNICATIONS
EQUIPMENT ANALYSIS

	Equipment	Depreciation Reserve
BALANCE--July 1, 1978	$ 233.15	$-0-
Additions		
Purchases	820.44	
Contributed by Revenue Sharing*		
Total	$ 820.44	
Current Year Depreciation		590.25
BALANCE--June 30, 1979	$1,053.59	$590.25

* Contribution of $7,441.63 to be posted in next fiscal year

INTRAGOVERNMENTAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT III
SCHEDULE C

WORKERS' COMPENSATION SELF-INSURANCE

INCOME		
Charges to Departments	$966,757.00	
Interest	61,073.39	
		$1,027,830.39
EXPENSES		
Office Supplies/Postage	$ 180.81	
Administration Contract	21,449.00	
Other Administration Services	41,151.02	
Disability & Loss Expense	110,900.55	
Excess Insurance Premiums	33,063.65	
Depreciation	12.54	
		206,757.57
NET INCOME (Loss)		$ 821,072.82*

WORKERS' COMPENSATION SELF-INSURANCE
EQUIPMENT ANALYSIS

	Equipment	Depreciation Reserve
BALANCE--July 1, 1978	$ 137.27	$ -0-
Current Year Depreciation		12.54
BALANCE--June 30, 1979	$ 137.27	$ 12.54

* To Auditor's Exhibit III

INTRAGOVERNMENTAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT III
SCHEDULE D

GENERAL LIABILITY SELF-INSURANCE

INCOME:		
Department Charges		
General Liability	$529,200.00	
Auto Liability	226,800.00	
Interest	10,035.92	
Total		$766,035.92
EXPENSES:		
Administration Contract	$ 5,750.00	
Administrative Services	29,151.51	
Auto Liability Loss Expense	22,560.55	
General Liability Loss Expense	22,462.40	
Excess Insurance	221,250.00	
Total		301,174.46
NET INCOME (Loss)		$464,861.46*

* To Auditor's Exhibit III

INTRAGOVERNMENTAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT III
SCHEDULE E

UNEMPLOYMENT SELF-INSURANCE

INCOME		
Department Charges	$577,535.27	
Interest	26,063.58	
Total		$603,598.85
EXPENSES		
Contracts--Administration	$ 9,979.00	
Administrative Services	379.21	
Unemployment Claims	164.00	
Total		10,522.21
NET INCOME (Loss)		$593,076.64*

* To Auditor's Exhibit III

INTRAGOVERNMENTAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT III
SCHEDULE G

DATA PROCESSING

INCOME		
Charges to Departments	$640,632.89	
Outside Agencies	29,636.15	
Other Income	284.43	
TOTAL		$670,553.47
EXPENSES		
Salaries, Wages, and Benefits	$438,370.00	
Communications	2,920.22	
Consumable Supplies	56,604.76	
Janitorial Services	6,684.09	
Workers' Compensation Insurance	1,057.57	
Insurance	6,495.25	
Maintenance-Equipment	44,460.53	
Maintenance-Structures and Grounds	5,713.68	
Office Supplies	658.94	
Postage	75.20	
Software	2,075.00	
Administrative Services	9,968.44	
Rents and Leases-Equipment	59,392.36	
Microfiche Expense	13,354.61	
Mileage and Travel	1,623.16	
Utilities	6,616.41	
Management Benefits	569.48	
Depreciation	7,035.36	
TOTAL		663,675.06
NET INCOME (Loss)		$ 6,878.41*

* To Auditor's Exhibit III

INTRAGOVERNMENTAL SERVICE FUNDS
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1979

DATA PROCESSING
EQUIPMENT ANALYSIS

	Equipment	Depreciation Reserve
BALANCE--July 1, 1978	$26,564.61	$18,534.03
Additions		
Purchases	$54,250.80	
Total	$54,250.80	
Disposals	-0-	
Current Year Depreciation		7,035.36
BALANCE--June 30, 1979	$80,815.41	$25,569.39

INTRAGOVERNMENTAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT III
SCHEDULE H

COUNTY GARAGE

INCOME			
Charges to Departments:			
Car Pool Usage		$958,848.26	
Special Department Equipment Charges		56,332.79	
Scrap Sales		99.60	
Other Sales		395.33	
Gain on Sale of Fixed Assets		331.47	
Other Revenue		3,733.26	
TOTAL			$1,019,740.71
EXPENSES			
Salaries, Wages, and Benefits		$188,963.32	
Communications		1,009.93	
Dry Goods		32.16	
Cleaning Supplies/Janitorial Service		856.23	
Workers' Compensation Insurance		11,086.67	
Insurance		157,032.80	
Maintenance-Equipment		832.87	
Maintenance-Structures and Grounds		2,862.45	
Office Supplies		601.01	
Library and Reference Books		209.88	
Data Processing Services		1,574.81	
Administrative Services		21,919.45	
Management Benefit		114.91	
Rents and Leases-Equipment		890.40	
Small Tools and Instruments		1,257.88	
Materials-Inventory July 1, 1978	$ 64,081.35		
Add: Purchases 1978-79	524,593.02		
	$588,674.37		
Less: Inventory June 3, 1979	74,125.05	514,549.32	
Education and Training		252.04	
Mileage and Travel/Garage Expense		30,055.97	
Utilities		5,021.32	
Depreciation			
Equipment	$108,440.72		
Structures/Improvements	2,304.00	110,744.72	
Capitalization of Rebuilt Vehicles:			
Parts & Material	$ 18,178.55		
Labor	19,759.23	(37,937.78)	
TOTAL			1,011,930.36
NET INCOME (Loss)			$ 7,810.35*

* To Auditor's Exhibit III

INTRAGOVERNMENTAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1979

COUNTY GARAGE-MOTOR POOL
EQUIPMENT ANALYSIS

	Equipment	Depreciation Reserve	Proceeds from Disposals	Gain or (Loss) on Disposals
BALANCE--July 1, 1978	$1,436,078.37	$856,407.21		
Additions				
New Equipment Purchases*	$ 104,802.70			
Rebuilt Vehicles	37,937.78			
Total	$ 142,740.48			
Disposals				
Auction Sale	$ 2,692.09	$ 2,442.09	$581.47	$331.47
Total	$ 2,692.09	$ 2,442.09		
Current Year Depreciation		$108,440.72		
BALANCE--June 30, 1979	$1,576,126.76	$962,405.84		

* General Fund contributed $16,000 cash for replacement of vehicle, of which $1,150.02 was expended in Fiscal Year 1978-79.

INTRAGOVERNMENTAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT III
SCHEDULE I

CENTRAL SERVICES

INCOME			
Charges to Departments:			
Store Issues		$720,385.42	
Printing		97,009.65	
Quick Copy Services		57,933.95	
Messenger Services		3,957.56	
Microfilm Services		647.63	
Mailroom Service		2,302.44	
Outside Agencies		4,445.60	
Mail Room Postage		154,177.96	
Inserting		223.35	
Equipment Maintenance		8,022.54	
Other Revenue		123.42	
TOTAL			$1,049,229.52
EXPENSES			
Salaries, Wages and Benefits		$130,678.53	
Communications		1,481.00	
Janitorial Services/Cleaning Supplies		10,957.28	
Workers' Compensation Insurance		1,181.22	
Insurance		1,882.98	
Data Processing Services		4,285.77	
Maintenance-Equipment		11,093.64	
Maintenance-Structures and Grounds		5,847.66	
Quick Copy System Supplies		27,601.04	
Office Supplies		3,786.61	
Postage		147.18	
Management Benefits		114.91	
Administrative Service		8,170.32	
Rents and Leases-Equipment		2,397.07	
Inventory-July 1, 1978	$ 146,136.14		
Purchases 1978-79	892,360.33		
	$1,038,496.47		
Less: Inventory-June 30, 1979	175,480.99	863,015.48	
Transportation and Travel		3,717.99	
Utilities		6,485.17	
Depreciation		3,545.09	
TOTAL			1,086,388.94
NET INCOME (Loss)			$ (37,159.42)*

* To Auditor's Exhibit III

INTRAGOVERNMENTAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1979

CENTRAL SERVICES
EQUIPMENT ANALYSIS

	Equipment	Depreciation Reserve
BALANCE--July 1, 1978	$71,741.74	$45,810.73
Additions		
Purchases	11,244.99	
Disposals		
Transfer Out	-0-	
Current Year Depreciation		3,545.09
BALANCE--June 30, 1979	$82,986.73	$49,355.82

INTRAGOVERNMENTAL SERVICE FUNDS
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT III
SCHEDULE FF

	Balance June 30, 1978	Balance June 30, 1979	Cash Increase (Decrease)	
COMMUNICATIONS				
Accounts Receivable	$ -0-	$ 90,768.46	$ (90,768.46)	
Equipment	233.15	1,053.59	(820.44)	
Equipment Depreciation Reserve	-0-	590.25	590.25	
Contributed Assets--Revenue Sharing	233.15	53,634.60	53,401.45	
TOTAL				$ (37,597.20)*
DATA PROCESSING				
Accounts Receivable	$ -0-	$ 6,631.86	$ (6,631.86)	
Equipment	26,564.61	80,815.41	(54,250.80)	
Equipment Depreciation Reserve	18,534.03	25,569.39	7,035.36	
TOTAL				(53,847.30)
COUNTY GARAGE				
Inventory	$ 64,081.35	$ 74,125.05	$ (10,043.70)	
Structures	169,253.24	169,253.24	-0-	
Structures Depreciation Reserve	41,150.31	43,454.31	2,304.00	
Equipment	1,415,121.80	1,576,126.76	(161,004.96)	
Equipment Depreciation Reserve	856,407.21	962,405.84	105,998.63	
Contributed Assets	923,886.20	960,842.77	36,956.57	
TOTAL				(25,789.46)
CENTRAL SERVICES				
Equipment	$ 71,741.74	$ 82,986.73	$ (11,244.99)	
Inventory	146,136.14	175,480.99	(29,344.85)	
Equipment Depreciation	45,810.73	49,355.82	3,545.09	
TOTAL				(37,044.75)
WORKERS' COMPENSATION SELF-INSURANCE				
Deposits With Others	$ 9,000.00	$ 9,000.00	$ -0-	
Equipment	137.27	137.27	-0-	
Equipment Depreciation	-0-	12.54	12.54	
TOTAL				12.54

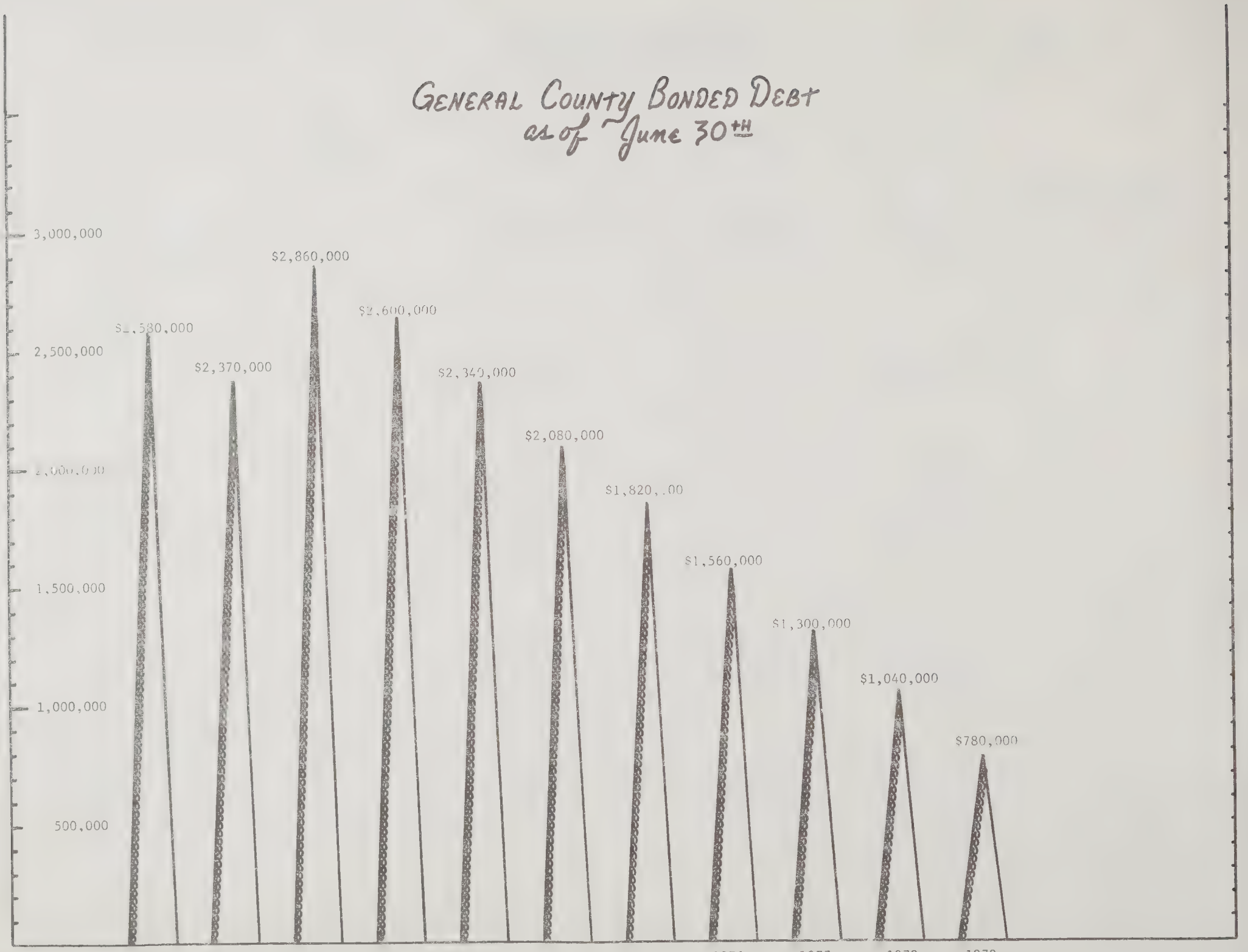
INTRAGOVERNMENTAL SERVICE FUNDS
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT III
SCHEDULE FF, Cont'd

	Balance June 30, 1978	Balance June 30, 1979	Cash Increase (Decrease)	
GENERAL LIABILITY SELF-INSURANCE				
Deposits With Others	$ 7,600.00	$ 7,600.00	$ -0-	
TOTAL				$ -0-
GRAND TOTAL				$(154,266.17)

* To Auditor's Exhibit III, Schedule A

General County Bonded Debt as of June 30th



ENTERPRISE FUNDS

HIGHWAY AND BRIDGE BOND FUND

BONDED DEBT

SUSPENSE AND CLEARING FUNDS

ENTERPRISE FUNDS
COMBINED FUNDS BALANCE SHEET
JUNE 30, 1979

AUDITOR'S EXHIBIT IV

	Total (1)	Geer Road Sanitary Landfill	Fink Road Landfill
ASSETS			
Cash in Treasury	$ 271,752.94	$ 251,275.67	$ 20,477.27
Imprest Cash--Change Fund	200.00	100.00	100.00
Accounts Receivable	81,547.25	78,429.05	3,118.20
Land	362,710.90	281,178.30	81,532.60
Reserve for Amortization	(228,960.00)	(208,960.00)	(20,000.00)
Structures and Improvements	169,198.71	169,198.71	
Reserve for Depreciation	(77,044.83)	(77,044.83)	
Equipment	7,666.63	7,442.12	224.51
Reserve for Depreciation	(4,243.08)	(4,210.22)	(32.86)
Deferred Debits--Equipment Lease	573,864.35	573,864.35	
TOTAL ASSETS	$1,156,692.87	$1,071,273.15	$ 85,419.72
LIABILITIES AND EQUITIES			
Current Liabilities:			
Customer's Deposits	$ 3,625.89	$ 3,225.89	$ 400.00
Accounts Payable	6,001.72	6,001.72	-0-
Total Current Liabilities	$ 9,627.61	$ 9,227.61	$ 400.00
Long-Term Liabilities:			
Due to County General Fund	$ 118,463.53	$ 118,463.53	
Due to City of Modesto	118,463.46	118,463.46	
Equipment Lease Payable	535,267.11	535,267.11	
Total Long-Term Liabilities	$ 772,194.10	$ 772,194.10	
Total Liabilities	$ 781,821.71	$ 781,421.71	$ 400.00
Equities:			
Contributed Assets--July 1, 1978	$ 161,168.60	$ -0-	$161,168.60
Contribution from General Fund (1978-79)	22,477.00	-0-	22,477.00
Contributed Assets--June 30, 1979 (2)	183,645.60	-0-	183,645.60
Retained Earnings, July 1, 1978	152,326.57	222,626.06	(70,299.49)
Net Income (loss), 1978-79	38,898.99	67,225.38*	(28,326.39)**
Retained Earnings, June 30, 1979 (3)	$ 191,225.56	$ 289,851.44	$(98,625.88)
TOTAL LIABILITIES AND EQUITIES	$1,156,692.87	$1,071,273.15	$ 85,419.72

* See Auditor's Exhibit IV, Schedule C
** See Auditor's Exhibit IV, Schedule D
(1) To Auditor's Exhibit I .
(2) Contributed Assets - General Fund $103,513.00; Contributed Assets - Other $80,132.60.
(3) Includes Reserve for Encumbrances and Imprest Cash Geer: $16,996.77 and $100.00; Fink: $ -0- and $100.00

ENTERPRISE FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT IV
SCHEDULE A and SCHEDULE B

SCHEDULE A	Auditor's Balance July 1, 1978	Receipts	Disbursements	Other (1) Transactions	Auditor's Balance June 30, 1979	Treasurer's Balance June 30, 1979
Geer Road Sanitary Landfill	$268,149.89	$580,909.77	$513,684.39	$(84,099.60)	$251,275.67	$251,275.67
Fink Road Sanitary Landfill	19,997.04	41,568.81	69,895.20	28,806.62	20,477.27	20,477.27
TOTAL	$288,146.93	$622,478.58	$583,579.59	$(55,292.98)	$271,752.94	$271,752.94

ENTERPRISE FUNDS
EQUIPMENT ANALYSIS

SCHEDULE B	Balance July 1, 1978	Additions	Deletions	Balance June 30, 1979
Geer Road Sanitary Landfill	$7,281.64	$160.48	$ -0-	$7,442.12
Fink Road Sanitary Landfill	224.51	-0-	-0-	224.51
TOTAL	$7,506.15	$160.48	$ -0-	$7,666.63

(1) See Auditor's Exhibit IV, Schedule F

GEER ROAD SANITARY LANDFILL
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT IV
SCHEDULE C

INCOME		
Service Charges	$544,833.90	
Other Revenue	15,996.22	
Interest	20,079.65	
Total		$580,909.77
EXPENSES		
Salaries, Wages and Benefits	$179,764.99	
Dry Goods	289.80	
Communications	273.70	
Janitorial	-0-	
Workers' Compensation Insurance	3,632.45	
Insurance	2,594.51	
Repairs and Maintenance	15,670.04	
Maintenance-Structures and Grounds	2,006.12	
Memberships	25.00	
Office Supplies	4,944.48	
Data Processing	2,103.52	
Lab Tests	1,092.00	
Administrative Services	23,412.18	
Rents and Leases-Equipment	197,671.26	
Management Benefits	114.91	
Small Tools and Instruments	365.15	
Licenses and Fees	420.00	
Gasoline, Oil, and Fuel	34,300.44	
Operating Supplies	2,103.35	
Travel and Meetings	3,842.12	
Utilities	1,544.82	
Taxes and Assessments	1,143.40	
Amortization & Depreciation	36,370.15	
Total		513,684.39
NET INCOME (Loss)		$ 67,225.38*

* To Auditor's Exhibit IV

FINK ROAD SANITARY LANDFILL
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT IV
SCHEDULE D

INCOME		
Service Charges	$36,606.65	
Property Leases	3,200.00	
Other Revenue	34.07	
Interest	1,728.09	
TOTAL		$ 41,568.81
EXPENSES		
Salaries, Wages and Benefits	$ 4,718.16	
Communications	362.81	
Insurance	82.86	
Workers' Compensation Insurance	86.93	
Maintenance-Equipment	1.60	
Maintenance-Structures/Grounds	2,276.69	
Office Supplies/Postage	488.49	
Data Processing Service	57.75	
Administrative Expenses	22,856.77	
Rents/Leases-Equipment	34,691.98	
Small Tools	39.73	
Mileage and Travel	2.28	
Utilities	216.43	
Amortization/Depreciation	4,012.72	
Total		69,895.20
NET INCOME (Loss)		$(28,326.39)*

* To Auditor's Exhibit IV

ENTERPRISE FUNDS
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT IV
SCHEDULE F

	Balance June 30, 1978	Balance June 30, 1979	Cash Increase (Decrease)	
GEER ROAD LANDFILL				
Accounts Receivable	$ 37,700.99	$ 78,429.05	$ (40,728.06)	
Land Amortization Reserve	184,840.00	208,960.00	24,120.00	
Structures and Improvements	110,085.80	169,198.71	(59,112.91)	
Structures Depreciation Reserve	65,936.73	77,044.83	11,108.10	
Equipment	7,281.64	7,442.12	(160.48)	
Equipment Depreciation Reserve	3,068.17	4,210.22	1,142.05	
Deferred Debits	256,194.93	573,864.35	(317,669.42)	
Accounts Payable	350.84	6,001.72	5,650.88	
Customer Deposits	2,306.33	3,225.89	919.56	
Equipment Lease Payable	244,636.43	535,267.11	290,630.68	
TOTAL				$(84,099.60)
FINK ROAD LANDFILL				
Accounts Receivable	$ 5,435.10	$ 3,118.20	$ 2,316.90	
Equipment Depreciation Reserve	20.14	32.86	12.72	
Land Amortization Reserve	16,000.00	20,000.00	4,000.00	
Contributed Assets from General Fund	81,036.00	103,513.00	22,477.00	
TOTAL				28,806.62
TOTAL TRANSACTIONS AFFECTING CASH				$(55,292.98)*

* To Auditor's Exhibit IV, Schedule A

HIGHWAY AND BRIDGE BOND FUND
BALANCE SHEET
JUNE 30, 1979

AUDITOR'S EXHIBIT V
SCHEDULE A and SCHEDULE B

ASSETS

Cash in Treasury	$642,720.28
Bonds Authorized--Unissued	-0-
TOTAL	$642,720.28

LIABILITIES AND EQUITIES

Fund Balance Unavailable:	
Reserve for Encumbrances	$583,968.22
General Reserve	58,752.06
TOTAL	$642,720.28

SCHEDULE A (1)

RECONCILIATION OF CASH BALANCE

Cash Balance July 1, 1978	Receipts	Disbursements	Auditor's Cash Balance June 30, 1979	Treasurer's Cash Balance June 30, 1979
$643,483.56	$ -0-	$763.28	$642,720.28	$642,720.28

HIGHWAY AND BRIDGE BOND FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
THROUGH FISCAL YEAR ENDED JUNE 30, 1979

SCHEDULE B

Amount Appropriated		$4,700,000.00
Less: Unsold Bonds		-0-
Available for Expenditures		$4,700,000.00
Less: Expenditures for Prior Periods	$4,056,516.44	
Expenditures for Fiscal Period Ending June 30, 1979	763.28	
Total Expenditures to Date		4,057,279.72
Unexpended Bond Appropriations		$ 642,720.28

(1) To Auditor's Exhibit I

BONDED DEBT
JUNE 30, 1979

STATEMENT OF BONDED INDEBTEDNESS

	Amount of Issue	Redeemed to June 30, 1979	Outstanding June 30, 1979	Redemptions 1977-78	Year of Issue	Year of Maturity	Payable
Bridge and Courthouse	$2,500,000.00	$2,245,000.00	$255,000.00	$ 85,000.00	1957	1982	June 15
Bridge	1,000,000.00	910,000.00	90,000.00	30,000.00	1958	1982	June 15
Bridge	1,000,000.00	940,000.00	60,000.00	20,000.00	1961	1982	June 15
Bridge	1,000,000.00	890,000.00	110,000.00	40,000.00	1963	1982	June 15
Bridge	700,000.00	435,000.00	265,000.00	85,000.00	1971	1982	June 15
TOTAL	$6,200,000.00	$5,420,000.00	$780,000.00	$260,000.00			

FUTURE INTEREST REQUIREMENTS

Bond Interest Payable, June 30, 1978	$73,962.50	
Less Interest Paid, Fiscal Year 1978-79	30,540.00*	
Bond Interest Payable, June 30, 1979		$ 43,422.50
FUTURE BOND AND INTEREST REQUIREMENTS		$823,422.50**

* See Auditor's Exhibit II, Schedule E - Bond and Interest Redemption
** To Auditor's Exhibit I

SUSPENSE AND CLEARING ACCOUNTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT VII

	Auditor's Balance July 1, 1978	Receipts	Disbursements	Auditor's Balance June 30, 1979	Outstanding Warrants	Treasurer's Balance June 30, 1979
SUSPENSE ACCOUNTS						
Ceres Fire Claims	$ 12,274.20	$ -0-	$ 7,214.31	$ 5,059.89*	$ -0-	$ 5,059.89
Unapportioned Taxes:						
Holding Account	1,126,759.25	1,990,597.82	3,117,357.07	-0-	-0-	-0-
Secured	-0-	44,162,309.70	44,162,309.70	-0-	-0-	-0-
Unsecured	-0-	3,906,351.53	3,906,351.53	-0-	-0-	-0-
Delinquent Secured	-0-	1,960,037.41	1,218,899.46	741,137.95	-0-	741,137.95
Delinquent Unsecured	61,633.08	440,288.32	404,298.81	97,622.59	-0-	97,622.59
Redemptions	57,563.58	1,272,834.61	1,262,920.16	67,478.03	-0-	67,478.03
Livestock Tax	17.15	61,792.25	17,903.09	43,906.31	-0-	43,906.31
Race Horse Tax	370.56	7,871.50	8,242.06	-0-	-0-	-0-
Unapportioned Interest:						
Bank Accounts	778,544.55	2,995,198.36	2,654,785.94	1,118,956.97	-0-	1,118,956.97
Securities	235,141.76	2,570,948.37	2,032,693.88	773,396.25	-0-	773,396.25
Other Accounts Unapportioned:						
Trailer Registration Fees	-0-	769,692.82	769,692.82	-0-	-0-	-0-
State Highway Property Rental	-0-	8,811.44	8,811.44	-0-	-0-	-0-
Business Inventory Tax Relief	-0-	3,513,566.89	3,798,163.61	(284,596.72)	-0-	(284,596.72)
Homeowners' Exemption Tax Relief	-0-	3,799,761.49	3,799,761.49	-0-	-0-	-0-
Supplemental Aid-Special Districts (1)	-0-	473,728.45	473,728.45	-0-	-0-	-0-
Federal Housing Authority - In Lieu Tax	-0-	31,429.84	31,429.84	-0-	-0-	-0-
Total	$2,272,304.13	$ 67,965,220.80	$ 67,674,563.66	$2,562,961.27	$ -0-	$2,562,961.27
CLEARING ACCOUNTS						
Accounts Payable	$ -0-	$ 50,214,744.74	$ 50,214,744.74	$ -0-	$3,100,114.35	$3,100,114.35
Jury Fees	-0-	261,555.72	261,555.72	-0-	31,632.86	31,632.86
CETA Payroll (1)	-0-	1,986,287.83	1,986,287.83	-0-	73,711.94	73,711.94
County Payroll	-0-	39,566,704.08	39,566,704.08	-0-	3,191,782.94	3,191,782.94
Municipal Court	148,814.80	2,111,884.46	2,078,879.51	181,819.75	-0-	181,819.75
Welfare & Security-Sub-Payee	-0-	978,758.03	978,758.03	-0-	16,396.18	16,396.18
Welfare & Security-Aged	-0-	221,328.95	221,328.95	-0-	2,658.67	2,658.67
Welfare & Security-ATD	-0-	109,533.70	109,533.70	-0-	5,582.13	5,582.13
Welfare & Security-Other	-0-	23,757,501.09	23,757,501.09	-0-	202,524.30	202,524.30
Welfare & Security-Emergency Loan Fund	25,424.00	41,163.74	38,729.96	27,857.78	-0-	27,857.78
Welfare & Security-Child Support	-0-	49,947.72	49,947.72	-0-	8,529.29	8,529.29
Total	$ 174,238.80	$119,299,410.06	$119,263,971.33	$ 209,677.53	$6,632,932.66	$6,842,610.19
TOTAL (2)	$2,446,542.93	$187,264,630.86	$186,938,534.99	$2,772,638.80	$6,632,932.66	$9,405,571.46

* Does not reflect encumbrance of $3,847.00
(1) New fund established during fiscal year
(2) To Auditor's Exhibit I

TRUST & AGENCY FUNDS

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT VIII

	Auditor's Balance July 1, 1978	Receipts	Disbursements	Auditor's Balance June 30, 1979	Outstanding Warrants	Treasurer's Balance June 30, 1979
Absent Heirs	$ 9,146.78	$ -0-	$ 40,902.92	$ (31,756.14)	$ -0-	$ (31,756.14)
Anti-Recession Fiscal Aid	409,016.00	309,792.00	718,808.00	-0-		-0-
Burbank-Paradise Hall Cleanup	75.00	1,025.00	1,025.00	75.00		75.00
Career Criminal Prosecution Project (1)	-0-	58,431.00	58,431.00	-0-		-0-
Ceres Library Fire Trust	10,000.00	32,839.73	42,839.73	-0-		-0-
CETA II-77/78 Trust	1,791.31	1,969,289.65	1,971,080.96	-0-		-0-
CETA VI-77/78 Trust	1,215.67	6,671,762.71	6,672,978.38	-0-		-0-
CETA II-D Trust (1)	-0-	925,000.00	923,959.11	1,040.89		1,040.89
CETA VI-78/79 Trust (1)	-0-	2,125,000.00	2,118,610.60	6,389.40		6,389.40
Collection Division Trust	169,054.21	1,087,157.88	982,937.84	273,274.25		273,274.25
County Clerk Special	5,495.00	10,657.50	13,070.00	3,082.50		3,082.50
County Clerk Superior Court	299,778.27	260,727.51	244,041.58	316,464.20		316,464.20
Crippled Children Service Donations	843.04	85.00	-0-	928.04		928.04
Drug Enforcement Trust	-0-	1,067.43	-0-	1,067.43		1,067.43
Employees' Deposit	255.47	3,791.66	3,934.32	112.81		112.81
Employees' Retirement (2)	1,975,406.84	10,815,312.10*	12,209,531.45	581,187.49	7,957.10	589,144.59
Employers' Social Security	1,160,149.22	4,195,762.04	3,945,865.11	1,410,046.15		1,410,046.15
Family Support-Welfare Trust	101,236.85	1,527,823.02	1,541,803.96	87,255.91		87,255.91
Farm & Home Advisors Research	8,212.76	4,432.00	2,060.29	10,584.47		10,584.47
Fountain Trust	73.53	32.15	-0-	105.68		105.68
Fringe Benefit Trust-Grants	243,137.43	12,777.83	31,201.52	224,713.74		224,713.74
Hospital Education Trust	1,218.39	700.00	1,976.46	(58.07)		(58.07)
Hospital Patients' Revolving	560.61	-0-	100.00	460.61		460.61
HUD Block Grant	-0-	191,000.38	191,000.38	-0-		-0-
Incorporated Cities:						
Ceres-Bond (1)	-0-	46,507.16	46,507.16	-0-		-0-
Patterson-Bond (1)	-0-	28,552.81	28,552.81	-0-		-0-
Riverbank-Bond (1)	-0-	4,566.94	4,566.94	-0-		-0-
Turlock-Bond (1)	-0-	27,498.47	27,498.47	-0-		-0-
Ceres	6,718.53	311,993.74	304,883.30	13,828.97		13,828.97
Hughson	180.29	37,396.77	36,938.98	638.08		638.08
Modesto	5,530.50	3,118.472.19	3,078,598.96	45,403.73		45,403.73
Newman	75.75	93,921.47	95,058.58	(1,061.36)		(1,061.36)
Oakdale	2,502.07	385,629.96	386,906.61	1,225.42		1,225.42
Patterson	1,441.82	117,914.34	116,962.79	2,393.37		2,393.37
Riverbank	(20.14)	257,131.90	255,835.42	1,276.34		1,276.34
Turlock	3,637.57	612,024.87	608,926.94	6,735.50		6,735.50
Waterford	560.42	50,993.24	51,461.06	92.60		92.60
Jail Commissary (3)	8,258.44	85,349.81	91,033.17**	2,575.08		2,575.08
Jail Inmates Revolving Trust	1,310.23	60,333.46	59,456.49	2,187.20		2,187.20
Jail Inmates Welfare Fund (1) (3)	-0-	1,421.87	281.41	1,140.46		1,140.46
Judicial Division-Municipal Court	10,816.00	99,415.72	101,449.22	8,782.50		8,782.50
Law Library	86,003.16	50,136.10	54,333.33	81,805.93		81,805.93
Library Book Sales Trust (1)	-0-	4,031.42	1,179.00	2,852.42		2,852.42
Library Memorial	2,496.99	461.77	1,348.79	1,609.97		1,609.97

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT VIII, Cont'd

	Auditor's Balance July 1, 1978	Receipts	Disbursements	Auditor's Balance June 30, 1979	Outstanding Warrants	Treasurer's Balance June 30, 1979
Local Transportation Trusts:						
Other	$ 471,671.16	$ 615,242.67	$ 655,848.16	$ 431,065.67		$ 431,065.67
Pedestrian & Bike	103,836.54	74,286.00	40,597.25	137,525.29		137,525.29
Ceres	176,575.98	148,091.31	131,429.00	193,238.29		193,238.29
Hughson	7,770.71	39,227.53	-0-	46,998.24		46,998.24
Modesto	640,419.04	1,273,422.86	616,811.88	1,297,030.02		1,297,030.02
Newman	5,726.50	37,908.00	-0-	43,634.50		43,634.50
Oakdale	101,124.54	116,774.91	2,417.00	215,482.45		215,482.45
Patterson	8,678.97	56,839.78	63,843.00	1,675.75		1,675.75
Riverbank	9,855.35	66,188.52	74,923.00	1,120.87		1,120.87
Stanislaus County	481,759.30	1,320,347.97	1,183,523.70	618,583.57		618,583.57
Turlock	57,319.19	286,647.55	323,962.42	20,004.32		20,004.32
Waterford	5,208.34	33,235.33	-0-	38,443.67		38,443.67
Modesto Transportation Claim	46,856.00	683.95	47,539.95	-0-		-0-
Ceres City Transit (1)	-0-	68,849.44	24,999.00	43,850.44		43,850.44
Ceres County Transit	-0-	581.19	581.19	-0-		-0-
Modesto City Transit (1)	-0-	733,622.44	696,129.00	37,493.44		37,493.44
Turlock City Transit (1)	-0-	138,511.14	77,231.00	61,280.14		61,280.14
Marshal's Advance Fees	1,350.00	250.00	-0-	1,600.00		1,600.00
Mary Vincent Special Trust (1)	-0-	2,493.00	2,493.00	-0-		-0-
Miscellaneous Trust	5,947.16	488,424.32	212,061.50	282,309.98		282,309.98
Municipal Court Administrator	195.14	30,175.00	24,145.65	6,224.49		6,224.49
Municipal Court Special	66,841.87	825,316.97	405,385.88	486,772.96		486,772.96
Parks and Recreation	875.00	3,375.00	3,350.00	900.00		900.00
Public Administrator-Feldman	4,709.78	-0-	-0-	4,709.78		4,709.78
Public Assistance Administration Trusts:						
Federal-Social Services	566,077.00	2,557,661.00	2,568,185.00	555,553.00		555,553.00
Federal-Staff Development	17,156.00	71,857.00	60,938.00	28,075.00		28,075.00
Federal-Child Support	90,915.00	532,880.00	518,209.00	105,586.00		105,586.00
Federal-MAP	436,947.00	1,115,426.00	1,366,176.00	186,197.00		186,197.00
Federal-Eligibility & Non-Service	295,030.00	1,236,993.00	1,191,133.00	340,890.00		340,890.00
Federal-Non-Asst. Food Stamps	41,420.00	239,681.00	218,721.00	62,380.00		62,380.00
Federal-WIN	34,282.00	183,117.00	171,996.00	45,403.00		45,403.00
State-Eligibility & Non-Service	138,456.00	633,405.00	608,500.00	163,361.00		163,361.00
State-SSI/SSP-Homemaker	27,565.00	778,131.00	566,075.00	239,621.00		239,621.00
State-SSI/SSP-Home Care (1)	-0-	7,551.00	6,344.00	1,207.00		1,207.00
State-Child Development	5,023.18	28,284.00	18,484.90	14,822.28		14,822.28
State-SB 154-State Buy-Out (1)	-0-	1,018,527.00	765,940.00	252,587.00		252,587.00
Public Works Building Deposit	140,028.00	121,581.00	90,331.00	171,278.00		171,278.00
Public Works-Plans & Specifications (1)	-0-	2,060.00	1,140.00	920.00		920.00
Public Works-Recording Fees	367.50	1,085.10	1,022.00	430.60		430.60
Refund of Taxes	(16,344.92)	95,902.15	80,975.05	(1,417.82)		(1,417.82)
Repair and Demolition	13,502.80	4,537.39	1,506.00	16,534.19		16,534.19

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1979

	Auditor's Balance July 1, 1978	Receipts	Disbursements	Auditor's Balance June 30, 1979	Outstanding Warrants	Treasurer's Balance June 30, 1979
Resource Recovery Grant	$ 2,193.67	$	$ 2,193.67	$ -0-	$	$ -0-
Revenue Sharing Trust (1)	-0-	2,434,841.00	2,434,841.00	-0-		-0-
Road Trust	124,243.02	19,890.43	19,611.00	124,522.45		124,522.45
Sales Tax	4,553.18	20,674.84	20,524.23	4,703.79		4,703.79
Sheriff's False Alarm Deposit	720.00	1,260.00	1,530.00	450.00		450.00
Sheriff's Narcotics Revolving	25,000.00	40,000.00	40,000.00	25,000.00		25,000.00
Special Public Health	-0-	71,959.00	71,959.00	-0-		-0-
State Inheritance Tax	(1,553.60)	2,727,178.41	2,566,971.08	158,653.73		158,653.73
State Redemption Fees	-0-	1,572.00	1,572.00	-0-		-0-
State Trust Clearing	1,787.28	638,806.84	640,172.62	421.50		421.50
Strong Motion Instrumentation	864.20	3,432.80	3,006.52	1,290.48		1,290.48
Tax Collector-Duplicate Payments	62.34	34.93	-0-	97.27		97.27
Tax Collector-Recording Fees	280.93	1,319.80	1,556.80	43.93		43.93
Tax Deeded Land Rental	653.14	160.29	686.98	126.45		126.45
Tax Deeded Land Sales	12,277.74	6,454.66	15,790.01	2,942.39		2,942.39
Travel Revolving Trust	609.25	20,235.05***	22,613.30	(1,769.00)		(1,769.00)
Tuolumne Park Fund-Re/Modesto-Cablecom	19,096.50	-0-	-0-	19,096.50		19,096.50
Welfare-Peter Hanu Trust	276.67	39.00	231.82	83.85		83.85
Welfare-Substitute Payee	117,405.71	928,133.07	978,758.03	66,780.75		66,780.75
W & S Aid Trust-Federal-AFDC	304,900.61	10,813,523.50	10,599,650.68	518,773.43		518,773.43
W & S Aid Trust-State-AFDC	(195,980.17)	8,333,368.80	7,776,789.35	360,599.28		360,599.28
W & S Aid Trust-SB 154-State-AFDC (1)	-0-	4,215,863.52	3,932,233.86	283,629.66		283,629.66
TOTAL TRUST FUNDS (4)	$8,930,713.61	$80,866,142.06	$79,021,577.52	$10,775,278.15***	$7,957.10	$10,783,235.25

* Excludes $18,820.29 accrued revenue
** Includes expenditure for inventory, long term accounts payable and transfer to Inmate Welfare Trust; also excludes accounts payable of $8,505.01.
*** Does not include encumbrances of $8,960.00 (Jail Commissary) and $(72.00) (Jail Inmates Welfare Fund); general reserve of $5,000.00 (Travel Revolving), or Inventory (Jail Commissary) $8,757.31.
(1) New fund established during fiscal year
(2) See Auditor's Exhibit VIII, Schedules A, B, C
(3) Refer to Statistical Section for Financial Statement
(4) To Auditor's Exhibit I

TRUST FUNDS
EMPLOYEES' RETIREMENT FUND BALANCE SHEET
JUNE 30, 1979 - JUNE 30, 1978

AUDITOR'S EXHIBIT VIII
SCHEDULE A

	June 30, 1979	June 30, 1978
ASSETS:		
Cash in Treasury	$ 581,187.49	$ 1,975,406.84
Receivables:		
Accounts Receivable	18,820.29	18,296.37
Accrued Bond Interest	772,107.23	650,446.87
TOTAL	$ 1,372,115.01	$ 2,644,150.08
Investments:		
Bonds (par value)	$ 39,438,000.00	$ 33,393,000.00
Premium on Bonds	114,208.10	119,103.79
Discount on Bonds	(736,496.10)	(724,784.38)
Stocks (Cost)	8,923,784.46	7,826,219.28
Securities (Cost)	100,000.00	10,000.00
TOTAL	$ 47,839,496.46	$ 40,623,538.69
TOTAL ASSETS	$ 49,211,611.47	$ 43,267,688.77
LIABILITIES & RESERVES:		
Accounts Payable	$ -0-	$ -0-
Employee Reserves	$ 11,777,870.81	$ 11,096,597.54
Annuitant Reserves	$ 5,476,671.95	$ 4,899,115.06
Employer Reserves:		
Pension Reserves	$ 43,502,798.24	$ 37,676,194.29
Less Actuarial Deficiency*	(18,566,682.00)	(16,372,193.00)
Sub Total	$ 24,936,116.24	$ 21,304,001.29
Other Employer Reserves	2,868,074.63	2,727,849.70
Total	$ 27,804,190.87	$ 24,031,850.99
Other Reserves:		
Survivor Death Benefit	$ 608,018.10	$ 545,910.06
Undistributed Investment Income	3,544,859.74	2,694,215.12
Total	$ 4,152,877.84	$ 3,240,125.18
TOTAL LIABILITIES & RESERVES	$ 49,211,611.47	$ 43,267,688.77

* The actuarial deficiency represents the unfunded portion of the employer reserves as determined by the pension fund actuaries on July 1, 1976 and 1979. The employer contribution rate, which is determined every three years by the actuaries will amortize the deficiency over thirty years (beginning July 1, 1974) in accordance with section 31453.5 of the California Government Code.

(1) Refer to the Statistical Section for the calendar year Employees' Retirement Fund Balance Sheet.

TRUST FUNDS - EMPLOYEES' RETIREMENT FUND
STATEMENT OF NET ADDITIONS TO RESERVES
FISCAL YEAR 1978-79

AUDITOR'S EXHIBIT VIII
SCHEDULE B

REVENUE			
Employee Contributions		$1,630,869.69	
Employer Contributions		4,883,359.25	
Investment Income:			
Interest	$ 41,804.32		
Bond Interest	2,807,712.58*		
Profit on Bond Sales-Tender Offer	14,152.86		
Profit/Loss on Sales of Common Stock	15,717.59		
Dividends	447,558.80		
		3,326,946.15	
TOTAL			$9,841,175.09
EXPENDITURES			
Benefit Expense:			
Retirement	$2,682,512.59		
Salary Benefit	20,785.50		
Withdrawals	565,092.59		
Cost of Living	372,538.29		
Interest Reserve	181,528.98		
Death Benefit	46,363.44		
		$3,868,821.39	
Auditing Fees		1,500.00	
Stock Management Fees		26,931.00	
TOTAL			3,897,252.39
NET ADDITIONS TO RESERVES			$5,943,922.70
DISTRIBUTED AS FOLLOWS (1)			
Employee Reserves			$ 681,273.27
Annuitant Reserves			577,556.89
Employer Reserves			3,772,339.88
Other Reserves			912,752.66
			$5,943,922.70

* * Includes $155,764.84 in accrued interest not reflected in operations (J1632 & J3444).
(1) Reflects monthly transfer within the reserves.

TRUST FUNDS - EMPLOYEES' RETIREMENT FUND
RECONCILIATION OF CASH IN THE TREASURY
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT VIII
SCHEDULE C

CASH IN THE TREASURY, JULY 1, 1978			$ 1,975,406.84
RECEIPTS			
Revenue	$10,815,836.02		
Prior Year Accounts Receivable	18,296.37		
Current Year Accounts Receivable	(18,820.29)		
		$10,815,312.10	
DISBURSEMENTS			
Expenditures		12,209,531.45	
Net Cash Increase (Decrease)			(1,394,219.35)
CASH IN THE TREASURY, JUNE 30, 1979			$ 581,187.49

SPECIAL DISTRICT FUNDS

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCE IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT IX

	Auditor's Balance July 1, 1978	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1979	Outstanding Warrants June 30, 1979	Treasurer's Balance June 30, 1979
ALLEY IMPROVEMENT ASSESSMENT DISTRICTS							
Carmichael Colony/Blk 5160	$ -0-	$ 167.95	$ 38.35		$ 129.60		$ 129.60
Carmichael Colony/Blk 5178	-0-	312.76	75.53		237.23		237.23
Carmichael Colony/Blk 5179	-0-	210.70	-0-		210.70		210.70
Coffee Acres/A	-0-	483.58	-0-		483.58		483.58
Coffee Village/Blk 12550	-0-	773.96	328.56		445.40		445.40
Coffee Village/Blk 12555	-0-	-0-	-0-		-0-		-0-
Colorado Ave. (T) Assessment Dist.	-0-	-0-	-0-		-0-		-0-
Edgewood Estates/Street Lights (1)	-0-	7,018.89	-0-		7,018.89		7,018.89
Kingsbury/Blk 2806	-0-	481.32	-0-		481.32		481.32
Lincoln Estates/Blk 1601 Extension	-0-	453.42	-0-		453.42		453.42
Lincoln Estates/Blk 1601-2-3-4-6	-0-	1,828.51	42.93		1,785.58		1,785.58
Lincoln Estates/Blk 1609	-0-	951.20	6.00		945.20		945.20
Lincoln Estates/Sidewalks (1)	-0-	1,729.17	1,729.17		-0-		-0-
Paradise Homes/Blk 4016	-0-	170.57	61.02		109.55		109.55
Paradise Tract/Blk 4012	-0-	429.74	-0-		429.74		429.74
Paradise Tract/Blk 4017	-0-	114.89	-0-		114.89		114.89
Peggy Lane	-0-	443.49	129.91		313.58		313.58
Sylvan Village/Blk 12626	-0-	1,326.93	264.64		1,062.29		1,062.29
Sylvan Village/Blk 12628	-0-	492.76	150.70		342.06		342.06
Sylvan Village/Blk 12629	-0-	459.75	-0-		459.75		459.75
Wm Tract/Green Acres/Blk 1207-8	-0-	205.23	-0-		205.23		205.23
Woodworth Avenue/Blk 3650-3666	-0-	361.46	112.40		249.06		249.06
CEMETERY DISTRICTS							
Hills Ferry Cemetery-General	39,999.74	82,090.93	64,764.29		57,326.38	$ 5,230.85	62,557.23
Hills Ferry Cemetery-Endowment Care	486.37	39.85	-0-		526.22		526.22
Knights Ferry Cemetery-General	15,527.86	2,057.83	888.41		16,597.28	106.50	16,703.78
Patterson Cemetery-General	36,377.18	40,365.85	44,690.53		32,052.50	4,056.48	36,108.98
Patterson Cemetery-Endowment Care	20,824.95	5,321.67	-0-		26,146.62		26,146.62
COMMUNITY SERVICES DISTRICTS							
Denair Community Services-Bond	3,074.98	7,393.07	7,300.00		3,168.05		3,168.05
Denair Community Services-Clearing	-0-	14,162.58	14,216.07		(53.49)		(53.49)
Grayson Community Services-Assessment Bond	32.20	8,273.81	2,857.81		5,448.20		5,448.20
Grayson Community Services-General	7,116.59	11,074.93	10,655.67		7,535.85		7,535.85
Grayson Community Services-Sewer Construction	7,005.70	371.35	4,051.00		3,326.05		3,326.05
Highway Village Community Services-General	8,517.91	10,730.38	13,387.38		5,860.91	50.00	5,910.91
Keyes Community Services							
Community Center	1,640.39	1,650.46	2,329.02		961.83	113.10	1,074.93
Water Revenue	-0-	43,047.02	43,047.02		-0-		-0-
1971 Water Revenue Bond Service	6,000.00	15,559.97	14,431.75		7,128.22		7,128.22
1971 Water Revenue Bond Reserve	17,801.71	3,327.33	-0-		21,129.04		21,129.04

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCE IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT IX, Cont'd

	Auditor's Balance July 1, 1978	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1979	Outstanding Warrants June 30, 1979	Treasurer's Balance June 30, 1979
COMMUNITY SERVICES DISTRICTS, Cont'd							
Keyes Community Services							
Water System General Hookups	$ 3,705.41	$ 14,256.11	$ 14,280.28		$ 3,681.24	$ 2,042.40	$ 5,723.64
Water System Surplus Revenue	21,128.95	14,436.33	1,231.25		34,334.03		34,334.03
1964 Sewer Revenue	-0-	70,150.25	70,150.25		-0-		-0-
1964 General Obligation Sewer B & I Sinking	2,742.94	8,802.00	4,032.84		7,512.10		7,512.10
1964 Sewer Revenue Bond Redemption	2,020.54	7,211.45	5,413.36		3,818.63		3,818.63
1964 Sewer Revenue Bond Reserve	14,000.00	-0-	-0-		14,000.00		14,000.00
1964 Sewer Surplus Revenue	27,249.99	10,927.42	16,915.20		21,262.21		21,262.21
1964 Sewer General Prmt. & Hookup Charge	1,030.37	76,733.22	74,977.27		2,786.32	5,247.32	8,033.64
Knights Ferry Community Services							
1972 Water Revenue Bond Service	2,703.00	-0-	-0-		2,703.00		2,703.00
1972 Water Revenue Bond Reserve	540.00	-0-	-0-		540.00		540.00
General	3,873.42	9,205.54	9,281.29		3,797.67	680.00	4,477.67
Waterford Community Services-Bond	52,240.21	9,652.67	9,352.50		52,540.38		52,540.38
Waterford Community Services-General	86,811.25	82,928.84	33,908.38		135,831.71	48.00	135,879.71
Waterford Community Services-Sewer Capitol Outlay	-0-	19,000.00	-0-		19,000.00		19,000.00
Westley Community Services-General	11,849.27	4,286.32	7,180.45		8,955.14		8,955.14
Westley Community Services-Assessment Bond	265.63	1,618.69	1,558.00		326.32		326.32
COUNTY SERVICE AREA NO. 1	1,979.87	619.42	-0-		2,599.29		2,599.29
FIRE DISTRICTS							
Burbank-Paradise	26,699.46	31,205.83	40,948.35		16,956.94	3,065.11	20,022.05
Ceres	51,388.23	14,905.75	12,605.76		53,688.22		53,688.22
Denair	69,589.41	23,487.43	25,382.26		67,694.58	2,277.92	69,972.50
Empire	504,956.42	519,603.21	658,591.52		365,968.11	31,230.17	397,198.28
Hughson	34,965.17	40,258.44	59,114.52		16,109.09	292.64	16,401.73
Industrial	51,215.03	84,731.30	128,270.38		7,675.95	14,314.92	21,990.87
Keyes	40,313.24	20,376.68	43,148.86		17,541.06	509.12	18,050.18
McHenry-Dry Creek	51,568.59	31,956.17	31,140.99		52,383.77		52,383.77
Montpellier	33,899.55	6,872.94	5,524.92		35,247.57	56.15	35,303.72
Mountain View	10,088.88	26,890.20	19,027.50	$ (3,000.00)	14,951.58	703.04	15,654.62
Oakdale	36,029.76	74,297.37	96,317.28		14,009.85	8,586.96	22,596.81
Riverbank	112,114.21	194,764.89	192,056.88		114,822.22	8,733.79	123,556.01
Salida	78,124.19	63,801.62	64,128.97	(16,942.59)	60,854.25	466.91	61,321.16
Salida Fire Construction	6,048.77	-0-	6,048.77		-0-		-0-
Turlock	40,381.62	49,211.61	68,759.32		20,833.91	471.87	21,305.78
Valley Home	29,218.44	15,160.21	10,495.30		33,883.35		33,883.35
Waterford-Hickman	17,929.98	41,038.88	54,889.67		4,079.19	19,856.93	23,936.12
Westport	42,156.34	21,345.57	40,984.85		22,517.06	2,952.00	25,469.06
West Stanislaus	168,517.49	82,115.68	191,782.40		58,850.77	4,557.39	63,408.16
Woodland Avenue	113,415.23	69,196.89	126,962.92		55,649.20	22,759.17	78,408.37

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCE IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT IX, Cont'd

	Auditor's Balance July 1, 1978	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1979	Outstanding Warrants June 30, 1979	Treasurer's Balance June 30, 1979
HOSPITAL DISTRICTS							
Oak Valley Hospital-Bond	$ -0-	$ 177,215.20	$ 177,200.86		$ 14.34	$	$ 14.34
Patterson Hospital-Bond	29,771.11	32,421.40	29,350.00		32,842.51		32,842.51
Patterson Hospital-General	-0-	102,301.69	102,300.53		1.16		1.16
West Side Community Hospital-General	-0-	33,283.96	34,768.90		(1,484.94)		(1,484.94)
IRRIGATION DISTRICTS							
Central Irrigation District (1)	-0-	9,696.92	9,598.00		98.92		98.92
Oakdale Irrigation District (1)	-0-	191,214.53	189,264.00		1,950.53		1,950.53
Turlock Irrigation District (1)	-0-	129,903.94	128,580.00		1,323.94		1,323.94
West Stanislaus Irrigation (1)	-0-	73,622.39	72,937.19		685.20		685.20
JOINT POWERS AGREEMENT							
Air Pollution Control	73,327.18	129,448.79	151,361.42		51,414.55		51,414.55
Area VI-Development Disability Planning Board	(1,297.86)	-0-	-0-	$ 1,297.86	-0-		-0-
Area Tech Agency/Aging Problems	59,032.54	501,413.15	548,214.86	(25.00)	12,205.83	35,179.82	47,385.65
Health Systems Agency	42,896.32	393,675.52	433,342.63		3,229.21	14,475.05	17,704.26
San Joaquin Valley Air Basin Control (1)	-0-	6,543.22	437.97		6,105.25		6,105.25
Stanislaus Area Association of Governments	58,275.73	202,433.74	201,327.84	13,179.84	72,561.47		72,561.47
Stanislaus Drug Enforcement Agency	61,512.98	403,288.89	398,536.65	(3,188.43)	63,076.79		63,076.79
LIGHTING DISTRICTS							
Airport Neighborhood	19.56	6,101.37	4,319.90		1,801.03		1,801.03
Country Club Estates	165.73	527.00	623.79		68.94		68.94
Crows Landing	582.13	969.20	1,613.21		(61.88)		(61.88)
Denair	1,418.68	1,436.30	2,292.50		562.48		562.48
Deo Gloria Estates (1)	-0-	217.32	-0-		217.32		217.32
Empire	553.65	5,940.52	4,482.90		2,011.27		2,011.27
Fairview Tract	1,776.67	1,654.37	2,538.94		892.10		892.10
Hartman-Highlands	42.63	507.07	172.02		377.68		377.68
Kingsbury Park	352.93	918.98	733.19		538.72		538.72
Mancini Park Homes	689.51	211.02	326.81		573.72		573.72
Monterey Park	473.61	381.86	668.10		187.37		187.37
Olympic Tract	1,790.67	1,780.08	2,934.25		636.50		636.50
Richland Tract	1,244.24	1,125.86	1,408.67		961.43		961.43
Salida	915.40	3,617.67	2,801.05		1,732.02		1,732.02
Sherwood Forest No. 1	629.52	773.55	1,118.85		284.22		284.22
Sherwood Forest No. 2	246.08	1,091.85	1,150.01		187.92		187.92
Sunset Oaks	11.68	2,297.83	1,370.35		939.16		939.16
Sylvan Village No. 2	344.93	1,056.25	548.10		853.08		853.08
Tempo Park	2,593.39	1,182.11	793.69		2,981.81		2,981.81

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCE IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT IX, Cont'd

	Auditor's Balance July 1, 1978	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1979	Outstanding Warrants June 30, 1979	Treasurer's Balance June 30, 1979
MOSQUITO ABATEMENT DISTRICTS							
East Side	$ 290,597.72	$ 334,859.64	$ 330,915.25		$ 294,542.11	$ 15,013.71	$ 309,555.82
Turlock	311,866.92	246,185.12	348,439.58		209,612.46	21,935.42	231,547.88
RECLAMATION DISTRICTS							
No. 2063	7,033.93	12,202.94	13,508.23		5,728.64		5,728.64
No. 2091	6,092.59	2,163.37	3,585.42		4,670.54	1,250.00	5,920.54
RESOURCE CONSERVATION DISTRICTS							
Ballico	-0-	449.98	449.97		.01		.01
Orestimba	893.95	12,182.12	11,636.09		1,439.98	187.78	1,627.76
Patterson	3,297.12	4,830.71	4,343.05		3,784.78	80.00	3,864.78
Salida	6.54	.47	-0-		7.01		7.01
Lower San Joaquin Levee	-0-	913.02	913.00		.02		.02
S. T. and J.	1,234.21	84.93	-0-		1,319.14		1,319.14
SANITATION DISTRICTS							
Empire-Bond	258.87	62.39	303.07		18.19		18.19
Empire-General	9,612.38	31,513.02	33,748.27		7,377.13		7,377.13
Salida-Bond	18,304.87	9,448.54	9,697.50		18,055.91		18,055.91
Salida-Construction	46,121.08	46,506.73	-0-		92,627.81		92,627.81
Salida-General	27,801.24	41,580.20	45,650.49		23,730.95	507.75	24,238.70
STORM, WATER, AND DRAINAGE MAINTENANCE DISTRICTS							
Beard Industrial Storm Drain	2,345.10	161.48	-0-		2,506.58		2,506.58
Beard Industrial Storm Drain-Bond	17,567.80	58,126.43	65,367.24		10,326.99		10,326.99
Storm Drain No. 1	232.46	429.28	-0-		661.74		661.74
Storm Drain No. 2	764.69	52.58	-0-		817.27		817.27
Storm Drain No. 3	245.05	16.74	-0-		261.79		261.79
Storm Drain No. 6	5,140.46	1,316.74	-0-		6,457.20		6,457.20
Storm Drain No. 8	4,524.13	897.60	3,154.97		2,266.76		2,266.76
Storm Drain No. 9	575.04	39.57	-0-		614.61		614.61
Storm Drain No. 10	1,020.14	217.77	-0-		1,237.91		1,237.91
Sherwood Forest Drainage	7,759.81	1,292.08	-0-		9,051.89		9,051.89
Patterson Colony Drainage	-0-	185.39	-0-		185.39		185.39
Newman	7,871.54	37,693.20	2,822.78		42,741.96		42,741.96

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCE IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT IX, Cont'd

	Auditor's Balance July 1, 1978	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1979	Outstanding Warrants June 30, 1979	Treasurer's Balance June 30, 1979
STORM, WATER, AND DRAINAGE MAINTENANCE DISTRICTS, Cont'd							
Newman Drainage-Bond (1)	$ -0-	$ 7,695.03	$ 7,695.03		$ -0-		$ -0-
Newman Drainage-Construction	107,695.54	415,937.13	24,405.01		499,227.66		499,227.66
GRAND TOTAL (2)	$3,131,398.63	$5,690,229.99	$5,763,872.28	$(8,678.32)	$3,049,078.02**	$227,038.27	$3,276,116.29

* See Auditor's Exhibit IX, Schedule F

** Does not reflect the following:

Accounts Receivable	
Drug Enforcement	$ 3,329.27
Accounts Payable	
SAAG	$ 13,352.84
Health Systems Agency	2,714.95
Drug Enforcement	5,302.44
	$ 21,370.23
Deferred Debits	
Mountain View Fire	$ 6,000.00
Salida Fire	125,291.74
Alley Improvement Districts	24,400.87
	$155,692.61
Reserve for Encumbrances	
McHenry Dry Creek Fire	$ 147.00
Air Pollution Control	870.00
Health Systems Agency	2,670.00
SAAG	23,592.27
Drug Enforcement	214.00
	$ 27,493.27

Refer to Schedules G & H for other General Ledger detail

(1) New Fund Established During Fiscal Year

(2) To Auditor's Exhibit I, Schedule A

SPECIAL DISTRICTS
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT IX
SCHEDULE F

	Balance June 30, 1978	Balance June 30, 1979	Cash Increase (Decrease)	
Mountain View Fire District				
Loans Payable	$ 6,000.00	$ 3,000.00	$ (3,000.00)	
Health System Agency				
Accounts Payable	2,714.95	2,714.95	-0-	
Stanislaus Area of Governments				
Accounts Payable	173.00	13,352.84	13,179.84	
Stanislaus Drug Enforcement Agency				
Accounts Payable	5,161.60	5,302.44	140.84	
Accounts Receivable	-0-	3,329.27	(3,329.27)	
Area VI				
Accounts Receivable	1,297.86	-0-	1,297.86	
Salida Fire District				
Bank Loan	98,349.15*	91,406.56	(6,942.59)	
Loan Payable Co.	30,000.00	20,000.00	(10,000.00)	
Area Tech Agency/Aging Problems				
Imprest Cash	25.00	50.00	(25.00)	
TOTAL OTHER TRANSACTIONS AFFECTING CASH				$(8,678.32)**

* Reflects prior year payment of $1,650.85
** To Auditor's Exhibit I, Schedule A

SPECIAL DISTRICTS
LOANS PAYABLE TO STANISLAUS COUNTY
JUNE 30, 1979

AUDITOR'S EXHIBIT IX
SCHEDULE G

	Balance June 30, 1978	Additions 1978-79	Reductions 1978-79	Balance June 30, 1979
Mountain View Fire	$ 6,000.00		$ 3,000.00	$ 3,000.00
Salida Fire District (2)	30,000.00		10,000.00	20,000.00
Alley Improvement Assessment Districts:				
Carmichael Colony/Blk 5160	145.57		38.35	107.22
Carmichael Colony/Blk 5178	327.37		75.53	251.84
Carmichael Colony/Blk 5179	281.19			281.19
Coffee Acres/A	429.16			429.16
Coffee Village/Blk 12550	964.21		328.56	635.65
Coffee Village/Blk 12555	-0-			-0-
Colorado Ave. (T) Assessment Dist.	-0-			-0-
Edgewood Estates/Street Lights (1)	-0-	$13,321.77		13,321.77
Kingsbury/Blk 2806	476.60			476.60
Lincoln Estates/Blk 1601 Extension	69.58			69.58
Lincoln Estates/Blk 1601-2-3-4-6	1,011.69		42.93	968.76
Lincoln Estates/Blk 1609	1,256.39			1,256.39
Lincoln Estates/Sidewalks (1)	-0-	1,403.36		1,403.36
Paradise Homes/Blk 4016	72.84		61.02	11.82
Paradise Tract/Blk 4012	820.35			820.35
Paradise Tract/Blk 4017	312.88			312.88
Peggy Lane	401.80		129.91	271.89
Sylvan Village/Blk 12626	2,722.87		264.64	2,458.23
Sylvan Village/Blk 12628	433.02		150.70	282.32
Sylvan Village/Blk 12629	560.38			560.38
Wm Tract/Green Acres/Blk 1207-8	227.92			227.92
Woodworth Avenue/Blk 3650-3666	365.96		112.40	253.56
TOTAL	$46,879.78	$14,725.13	$14,204.04	$47,400.87*

* To Auditor's Exhibit II, Schedule G
(1) New Loan Established During Fiscal Year
(2) Also has bank loan ($91,406.56)

SPECIAL DISTRICTS
FUND BALANCE UNAVAILABLE
JUNE 30, 1979

AUDITOR'S EXHIBIT IX
SCHEDULE H

GENERAL RESERVE	
CEMETERY DISTRICTS	
Knights Ferry Cemetery-General	$ 8,900.00
Patterson Cemetery-General	9,548.00
Hills Ferry Cemetery-General	13,270.00
COMMUNITY SERVICES DISTRICTS	
Grayson Community Services-General	4,728.00
Highway Village Community Services	2,000.00
Knights Ferry Community Services	-0-
Waterford Community Services-General	31,300.00
Westley Community Services-General	5,760.00
AIR POLLUTION CONTROL	66,786.00
FIRE DISTRICTS	
Burbank-Paradise Fire	9,895.00
Ceres Fire	45,809.00
Denair Fire	62,426.00
Empire Fire	304,199.00
Hughson Fire	9,842.00
Industrial Fire	-0-
Keyes Fire	24,087.00
McHenry/Dry Creek Fire	15,900.00
Montpellier Fire	31,272.00
Mountain View Fire	11,169.00
Oakdale Fire	25,559.00
Riverbank Fire	60,500.00
Salida Fire	25,000.00
Turlock Fire	10,340.00
Valley Home Fire	24,620.00
Waterford/Hickman Fire	7,966.00
Westport Fire	-0-
West Stanislaus Fire	26,000.00
Woodland Avenue Fire	-0-
MOSQUITO ABATEMENT DISTRICTS	
East Side Mosquito Abatement	210,186.00
Turlock Mosquito Abatement	216,717.00
STORM, WATER, AND DRAINAGE MAINTENANCE DISTRICTS	
Reclamation District 2063	-0-
Reclamation District 2091	568.00

SPECIAL DISTRICTS
FUND BALANCE UNAVAILABLE
JUNE 30, 1979

GENERAL RESERVE, Cont'd		
RESOURCE CONSERVATION DISTRICTS		
Orestimba Resource Conservation	$ -0-	
Patterson Resource Conservation	397.00	
SANITARY DISTRICTS		
Empire Sanitary	3,000.00	
TOTAL GENERAL RESERVE	$1,267,744.00	
IMPREST CASH		
AREA TECH. AGENCY/ACING PROBLEMS	$ 50.00	
STANISLAUS AREA ASSN. OF GOVT.	150.00	
TOTAL IMPREST CASH	$ 200.00	
GRAND TOTAL		$1,267,944.00*

* To Auditor's Exhibit I

SPECIAL DISTRICTS
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1979

AUDITOR'S EXHIBIT IX
SCHEDULE I

	Amount of Issue	Redeemed to June 30, 1979	Outstanding to June 30, 1979	Redemptions 1979-80	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate (%)
Denair Community Services								
General Obligation	$ 120,000	$ 36,000	$ 84,000	$ 4,000	1965	1995	Feb. 1	3.75
Revenue-Sewer	125,000	82,000	43,000	4,000	1965	1989	Feb. 1	3.75
Revenue-Water	150,000	27,000	123,000	4,000	1968	1998	Sept. 1	4.75
Keyes Community Services								
General Obligation	85,000	31,000	54,000	3,000	1964	1994	Jan. 1	3.625
Revenue-Sewer	107,000	33,000	74,000	4,000	1964	1994	Jan. 1	3.625
Revenue-Water	250,000	13,000	237,000	3,000	1971	2011	Jan. 8	4.75
Patterson Hospital	350,000	115,000	235,000	20,000	1967	1987	July 15	4.25
Salida Sanitary	210,000	132,000	78,000	6,000	1952	1992	June 15	4.86
Waterford Community Services	137,000	74,000	63,000	6,000	1957	1988	Dec. 15	4.965
Oak Valley Hospital	1,500,000	925,000	575,000	175,000	1972	1982	Apr. 15	4.18
Knights Ferry Community Services	46,000	2,744	43,256	515	1975	2012	Jan. 1	5.00
Westley Community Services	18,962	3,762	15,200	760	1974	1999	July 2	5.00
Newman Drainage District #1	300,000	-0-	300,000	-0-	1978	2018	Jan. 1	5.116
Newman Drainage District #2	400,000	-0-	400,000	-0-	1978	2018	Jan. 1	5.116
TOTAL	$3,798,962	$1,474,506	$2,324,456*	$230,275				

* To Auditor's Exhibit I

SCHOOL FUNDS

SCHOOLS

AUDITOR'S EXHIBIT X

RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1979

ELEMENTARY GENERAL AND BUILDING FUNDS	Auditor's Balance July 1, 1978	Receipts	Disbursements	Auditor's Balance June 30, 1979	Outstanding Warrants	Treasurer's Balance June 30, 1979
Chatom-General	$ 195,662.78	$ 1,091,403.94	$ 1,138,564.12	$ 148,502.60		$ 148,502.60
Chatom-CETA VI, 76/77	440.09	8,519.22	8,959.31	-0-		-0-
Chatom-CETA VI, 78/79 (1)	-0-	3,744.24	3,529.23	215.01		215.01
Empire-General	1,472,437.47	2,840,341.72	3,378,081.54	934,697.65		934,697.65
Empire-Building	1,308,787.75	112,005.39	1,034,723.75	386,069.39		386,069.39
Empire-CETA II (1)	-0-	7,089.80	7,089.80	-0-		-0-
Empire-CETA II-D (1)	-0-	15,511.59	12,798.22	2,713.37		2,713.37
Empire-CETA VI, 76/77	2,600.28	35,389.11	37,989.39	-0-		-0-
Empire-CETA VI, 78/79 (1)	-0-	5,203.02	5,518.06	(315.04)		(315.04)
Gratton-General	96,778.45	135,239.10	145,836.30	86,181.25		86,181.25
Gratton-State Building	29.28	2.09	-0-	31.37		31.37
Hart Ransom-General	114,705.24	512,699.44	516,849.90	110,554.78		110,554.78
Hart Ransom-CETA II (1)	-0-	4,293.65	4,293.65	-0-		-0-
Hart Ransom-CETA II-D (1)	-0-	6,579.33	7,348.80	(769.47)		(769.47)
Hart Ransom-CETA VI, 76/77	1,955.15	30,879.73	32,834.88	-0-		-0-
Hart Ransom-CETA VI, 78/79 (1)	-0-	5,739.51	6,774.84	(1,035.33)		(1,035.33)
Hickman-General	31,739.87	353,501.88	351,052.26	34,189.49		34,189.49
Hickman-State Building	250.62	12.33	-0-	262.95		262.95
Hughson-General	645,791.05	1,508,160.87	1,602,474.76	551,477.16	$ 50.00	551,527.16
Keyes-General	190,544.19	971,070.90	1,023,432.74	138,182.35		138,182.35
Keyes-EDA Grant	1,946.10	53.90	2,000.00	-0-		-0-
Keyes-CETA II (1)	-0-	3,578.69	3,578.69	-0-		-0-
Keyes-CETA II-D (1)	-0-	4,614.90	3,965.91	648.99		648.99
Keyes-CETA VI, 76/77	634.94	9,846.59	10,481.53	-0-		-0-
Keyes-CETA VI, 78/79 (1)	-0-	-0-	263.41	(263.41)		(263.41)
Knights Ferry-General	47,263.75	91,009.91	96,912.97	41,360.69		41,360.69
La Grange-General	51,659.75	40,070.72	32,264.89	59,465.58		59,465.58
Modesto City Schools						
General	318,975.01	28,033,350.77	28,003,908.17	348,417.61		348,417.61
EDA Grant	(40,912.84)	91,146.06	22,248.33	27,984.89		27,984.89
Children's Center	-0-	335,959.37	335,958.57	.80		.80
Building	93,847.39	149,276.99	113,102.64	130,021.74		130,021.74
State Building	52,164.66	2,405.70	53,603.08	967.28		967.28
Special Reserve	65,928.64	1,080.29	(3,119.94)	70,128.87		70,128.87
CETA II	2,549.86	37,064.59	39,614.45	-0-		-0-
CETA II-D (1)	-0-	38,426.08	33,689.92	4,736.16		4,736.16
CETA VI, 76/77	6,890.52	256,810.77	263,701.29	-0-		-0-
CETA VI, 78/79 (1)	-0-	69,175.86	63,442.18	5,733.68		5,733.68
Oakdale-General	697,270.17	3,317,174.64	3,458,157.04	556,287.77		556,287.77
Oakdale-EDA Grant	13.12	562,177.62	559,708.41	2,482.33		2,482.33
Oakdale-Special Reserve	38,898.56	3,073.06	28,318.43	13,653.19		13,653.19
Oakdale-CETA II (1)	-0-	3,558.19	3,558.19	-0-		-0-
Oakdale-CETA II-D (1)	-0-	4,587.66	3,527.33	1,060.33		1,060.33
Oakdale-CETA VI, 76/77	1,080.30	20,496.99	21,577.29	-0-		-0-

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT X, Cont'd

ELEMENTARY GENERAL AND BUILDING FUNDS, Cont'd	Auditor's Balance July 1, 1978	Receipts	Disbursements	Auditor's Balance June 30, 1979	Outstanding Warrants	Treasurer's Balance June 30, 1979
Oakdale-CETA VI, 78/79 (1)	$ -0-	$ 3,172.05	$ 2,983.29	$ 188.76		$ 188.76
Paradise-General	108,365.95	194,527.36	252,568.68	50,324.63		50,324.63
Paradise-State Building	10.16	7.47	10.16	7.47		7.47
Paradise-Special Reserve	100,000.00	5,773.87	(19,429.20)	125,203.07		125,203.07
Paradise-CETA II	417.43	12,232.17	12,649.60	-0-		-0-
Paradise-CETA II-D (1)	-0-	9,575.34	8,738.14	837.20		837.20
Paradise-CETA VI, 76/77	1,471.64	23,453.54	24,925.18	-0-		-0-
Paradise-CETA VI, 78/79 (1)	-0-	3,009.90	2,688.40	321.50		321.50
Riverbank-General	347,155.18	2,041,847.25	2,116,001.98	273,000.45		273,000.45
Riverbank-EDA Grant	112,861.94	225,000.00	321,113.98	16,747.96		16,747.96
Riverbank-CETA II (1)	-0-	1,158.79	1,158.79	-0-		-0-
Riverbank-CETA II-D (1)	-0-	9,090.51	8,164.75	925.76		925.76
Riverbank-CETA VI, 76/77	1,608.01	91,967.19	93,575.20	-0-		-0-
Riverbank-CETA VI, 78/79 (1)	-0-	38,271.32	34,872.02	3,399.30		3,399.30
Roberts Ferry-General	110,576.97	82,075.06	82,956.21	109,695.82		109,695.82
Salida-General	305,998.91	843,248.52	837,080.92	312,166.51		312,166.51
Salida-CETA II (1)	-0-	5,212.68	5,212.68	-0-		-0-
Salida-CETA II-D (1)	-0-	7,275.00	5,909.57	1,365.43		1,365.43
Salida-CETA VI, 76/77	1,930.25	43,449.19	45,379.44	-0-		-0-
Salida-CETA VI, 78/79 (1)	-0-	8,763.82	7,179.23	1,584.59		1,584.59
Shiloh-General	81,718.29	167,644.23	182,552.75	66,809.77		66,809.77
Stanislaus-General	700,110.26	3,552,299.88	3,641,186.81	611,223.33		611,223.33
Stanislaus-Building	257,274.31	68,920.82	319,489.81	6,705.32		6,705.32
Stanislaus-Special Reserve	15,423.29	155,744.93	103,555.55	67,612.67		67,612.67
Stanislaus-EDA Grant	(20,081.69)	620,946.84	600,865.15	-0-		-0-
Sylvan-General	1,302,006.42	6,240,716.07	6,549,887.74	992,834.75		992,834.75
Sylvan-Building	185,007.40	194,932.19	-0-	379,939.59		379,939.59
Sylvan-State Building	191.51	128.24	315.80	3.95		3.95
Sylvan-Special Reserve (1)	-0-	190,000.00	190,000.00	-0-		-0-
Sylvan-CETA II (1)	-0-	2,962.51	2,687.41	275.10		275.10
Sylvan-CETA II-D (1)	-0-	8,621.12	7,790.73	830.39		830.39
Sylvan-CETA VI, 76/77	1,812.99	20,063.24	21,876.23	-0-		-0-
Sylvan-CETA VI, 78/79 (1)	-0-	4,229.56	4,229.56	-0-		-0-
Turlock-General	1,174,360.91	5,489,238.24	5,851,662.88	811,936.27		811,936.27
Turlock-EDA Grant	(134,214.00)	474,592.00	340,378.00	-0-		-0-
Turlock-Children's Center	-0-	46,759.83	38,976.82	7,783.01		7,783.01
Turlock-Building	2,817.63	-0-	-0-	2,817.63		2,817.63
Turlock-CETA II	1,179.66	11,900.08	13,079.74	-0-		-0-
Turlock-CETA II-D (1)	-0-	4,750.28	3,860.07	890.21		890.21
Turlock-CETA VI, 76/77	695.26	1.86	697.12	-0-		-0-
Turlock-CETA VI, 78/79 (1)	-0-	-0-	-0-	-0-		-0-
Valley Home-General	195,933.48	214,921.93	251,820.49	159,034.92		159,034.92
Valley Home-Building	4,530.54	-0-	-0-	4,530.54		4,530.54

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1979

	Auditor's Balance July 1, 1978	Receipts	Disbursements	Auditor's Balance June 30, 1979	Outstanding Warrants	Treasurer's Balance June 30, 1979
ELEMENTARY GENERAL AND BUILDING FUNDS, Cont'd						
Waterford-General	$ 311,642.20	$ 907,369.04	$ 1,005,488.74	$ 213,522.50		$ 213,522.50
Waterford-CETA II (1)	-0-	1,621.32	1,621.32	-0-		-0-
Waterford-CETA II-D (1)	-0-	4,664.59	4,488.63	175.96		175.96
Waterford-CETA VI, 76/77	971.24	24,919.79	25,891.03	-0-		-0-
Waterford-CETA VI, 78/79 (1)	-0-	2,767.14	2,517.58	249.56		249.56
TOTAL	$10,571,708.29	$62,782,152.97	$65,477,273.31	$7,876,587.95	$ 50.00	$ 7,876,637.95
UNIFIED GENERAL AND BUILDING FUNDS						
Ceres-General	$ 771,243.21	$ 8,144,927.97	$ 8,553,984.24	$ 362,186.94	$	$ 362,186.94
Ceres-Building	-0-	-0-	-0-	-0-		-0-
Ceres-EDA Grant	(108,059.12)	339,000.00	230,940.88	-0-		-0-
Ceres-CETA II	589.15	26,820.29	27,409.44	-0-		-0-
Ceres-CETA II-D (1)	-0-	31,905.51	26,934.29	4,971.22		4,971.22
Ceres-CETA VI, 76/77	5,922.54	113,573.50	119,496.04	-0-		-0-
Ceres-CETA VI, 78/79 (1)	-0-	21,179.77	16,478.59	4,701.18		4,701.18
Denair-General	323,675.77	1,646,302.09	1,625,893.25	344,084.61		344,084.61
Denair-Building	61,584.38	-0-	41,093.01	20,491.37		20,491.37
Denair-State Building	699.18	48.16	-0-	747.34		747.34
Denair-CETA II (1)	-0-	-0-	-0-	-0-		-0-
Denair-CETA VI, 76/77	257.49	2,237.59	2,495.08	-0-		-0-
Denair-CETA VI, 78/79 (1)	-0-	2,599.67	2,368.20	231.47		231.47
Newman-Crows Landing-General	322,313.21	1,904,851.61	1,996,981.57	230,183.25		230,183.25
Newman-Crows Landing-Special Reserve	12,740.57	(310.50)	10,309.17	2,120.90		2,120.90
Newman-Crows Landing-State Building	9.78	.69	-0-	10.47		10.47
Newman-Crows Landing-CETA VI, 76/77	470.51	7,565.84	8,036.35	-0-		-0-
Newman-Crows Landing-CETA VI, 78/79 (1)	-0-	2,593.32	2,295.20	298.12		298.12
Patterson-General	593,422.22	4,365,487.97	4,696,065.59	262,844.60		262,844.60
Patterson-Building (1)	-0-	9,735.00	6,864.02	2,870.98		2,870.98
Patterson-State Building	2,152.70	1,094.81	2,152.70	1,094.81		1,094.81
Patterson-Property Use	3,790.18	260.28	4,050.46	-0-		-0-
Patterson-CETA II (1)	-0-	3,032.83	3,032.83	-0-		-0-
Patterson-CETA II-D (a)	-0-	5,278.04	4,931.81	346.23		346.23
Patterson-CETA VI, 76/77	1,953.64	43,827.06	45,780.70	-0-		-0-
Patterson-CETA VI, 78/79 (1)	-0-	12,176.69	11,694.39	482.30		482.30
TOTAL	$ 1,992,765.41	$16,684,188.19	$17,439,287.81	$1,237,665.79	$ -0-	$ 1,237,665.79

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1979

	Auditor's Balance July 1, 1978	Receipts	Disbursements	Auditor's Balance June 30, 1979	Outstanding Warrants	Treasurer's Balance June 30, 1979
HIGH SCHOOL AND JUNIOR COLLEGE GENERAL AND BUILDING FUNDS						
Hughson Union-General	$ 501,352.23	$ 1,267,574.62	$ 1,259,299.38	$ 509,627.47		$ 509,627.47
Hughson-EDA Grant	12,368.12	-0-	12,368.12	-0-		-0-
Hughson-CETA II (1)	-0-	1,766.81	1,766.81	-0-		-0-
Hughson-CETA II-D (1)	-0-	2,685.95	2,942.86	(256.91)		(256.91)
Hughson-CETA VI, 76/77	1,776.56	33,455.32	35,231.88	-0-		-0-
Hughson-CETA VI, 78/79 (1)	-0-	11,359.63	10,701.65	657.98		657.98
Modesto-General	1,164,154.40	17,105,145.78	17,354,570.61	914,729.57		914,729.57
Modesto-Children's Center	.42	57,444.00	57,443.07	1.35		1.35
Modesto-Building	697.41	-0-	-0-	697.41		697.41
Modesto-Special Reserve	95,274.54	4,197.70	1,571.46	97,900.78		97,900.78
Oakdale-General	661,083.64	4,459,680.11	4,454,704.79	666,058.96		666,058.96
Oakdale-Building	28,710.00	-0-	-0-	28,710.00		28,710.00
Oakdale-EDA Grant	(1,001.12)	520,183.00	449,640.26	69,541.62		69,541.62
Oakdale-CETA II	3,410.16	26,309.32	29,719.48	-0-		-0-
Oakdale-CETA II-D (1)	-0-	17,435.24	14,796.44	2,638.80		2,638.80
Oakdale-CETA VI, 76/77	3,776.52	67,422.85	71,199.37	-0-		-0-
Oakdale-CETA VI, 78/79 (1)	-0-	13,886.52	13,439.49	447.03		447.03
Oakdale-Special Reserve (1)	-0-	50,000.00	-0-	50,000.00		50,000.00
Turlock-General	649,345.46	5,116,679.71	5,278,755.95	487,269.22		487,269.22
Turlock-EDA Grant-26567	(10,385.07)	30,667.00	20,281.93	-0-		-0-
Turlock-EDA Grant-26795	5,946.30	486,520.00	492,466.30	-0-		-0-
YCC-General	1,956,798.89	22,091,219.67	21,556,982.90	2,491,035.66		2,491,035.66
YCC-Property Use	59,757.33	163,745.89	113,068.95	110,434.27		110,434.27
YCC-CETA II, 76/77	500.00	44,544.91	45,044.91	-0-		-0-
YCC-CETA II-D (1)	-0-	33,639.09	33,132.60	506.49		506.49
YCC-CETA VI-76/77	1,219.45	173,891.00	175,110.45	-0-		-0-
YCC-CETA VI-78/79 (1)	-0-	44,369.10	44,136.28	232.82		232.82
Modesto Junior College: Special Reserve	5,063.82	1,541,478.69	474,761.24	1,071,781.27		1,071,781.27
TOTAL	$5,139,849.06	$53,365,301.91	$52,003,137.18	$6,502,013.79	$ -0-	$6,502,013.79
ELEMENTARY STATE BUILDING LOANS (1)						
Chatom	$ -0-	$ 96,563.63	$ 87,149.67	$ 9,413.96		$ 9,413.96
Gratton	-0-	4,505.35	4,092.25	413.10		413.10
Hart Ransom	-0-	42,067.07	38,626.07	3,441.00		3,441.00
Hickman	-0-	11,718.45	11,482.37	236.08		236.08
Hughson	-0-	64,665.38	59,287.16	5,378.22		5,378.22
Keyes	-0-	22,209.32	21,224.54	984.78		984.78
Modesto	-0-	37,382.84	26,487.81	10,895.03		10,895.03
Paradise	-0-	9,645.34	8,784.24	861.10		861.10
Riverbank	-0-	115,499.82	104,100.52	11,399.30		11,399.30
Stanislaus	-0-	169,863.88	153,279.94	16,583.94		16,583.94
Sylvan	-0-	143,194.39	130,758.53	12,435.86		12,435.86

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1979

	Auditor's Balance July 1, 1978	Receipts	Disbursements	Auditor's Balance June 30, 1979	Outstanding Warrants	Treasurer's Balance June 30, 1979
ELEMENTARY STATE BUILDING LOANS, Cont'd (1)						
Turlock	$ -0-	$ 320,437.19	$ 293,133.32	$ 27,303.87		$ 27,303.87
Waterford	-0-	29,320.80	26,758.62	2,562.18		2,562.18
TOTAL	$ -0-	$1,067,073.46	$ 965,165.04	$101,908.42	$ -0-	$101,908.42
UNIFIED STATE BUILDING LOANS (1)						
Ceres	$ -0-	$ 271,291.52	$ 255,412.62	$ 15,878.90		$ 15,878.90
Denair	-0-	31,844.22	29,834.86	2,009.36		2,009.36
Newman-Crowslanding	-0-	88,628.88	83,320.39	5,308.49		5,308.49
Patterson	-0-	152,951.19	140,093.82	12,857.37		12,857.37
TOTAL	$ -0-	$ 544,715.81	$ 508,661.69	$ 36,054.12	$ -0-	$ 36,054.12
ELEMENTARY BONDS						
Chatom-1958 Issue	$ 13,952.99	$ 18,899.66	$ 13,187.50	$ 19,665.15		$ 19,665.15
Chatom-1969 Issue	6,243.10	34,599.18	34,600.00	6,242.28		6,242.28
Empire-1968-72 Issue	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]
Hart Ransom-1952-67 Issue	3,264.84	17,496.51	17,470.00	3,291.35		3,291.35
Hickman-1970-72 Issue	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]
Hughson-1953-60 Issue	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]
Knights Ferry-1972 Issue	1,931.47	10,687.38	12,325.00	293.85		293.85
Modesto-1951 Issue	1,445.95	(1,445.95)	-0-	-0-		-0-
Modesto-1955-1959 Issue	52,705.40	111,945.37	110,490.30	54,160.47		54,160.47
Modesto-1962 (A) Issue	21,420.74	42,980.94	51,063.83	13,337.85		13,337.85
Modesto-1964-66 62B, C Issue	48,781.31	75,621.58	67,157.00	57,245.89		57,245.89
Modesto-1969-71 Issue	80,282.48	390,730.32	403,812.38	67,200.42		67,200.42
Oakdale-1951-59 Issue	3,259.36	9,098.03	10,400.00	1,957.39		1,957.39
Oakdale-1965 Issue	22,240.76	26,311.02	29,989.00	18,562.78		18,562.78
Paradise-1968 Issue	4,769.91	8,596.34	8,750.00	4,616.25		4,616.25
Riverbank-1967 Issue	9,097.70	33,230.84	34,700.00	7,628.54		7,628.54
Roberts Ferry-1970 Issue	9,142.91	7,781.06	9,262.50	7,661.47		7,661.47
Salida-1950-65 Issue	6,987.27	14,451.03	15,305.00	6,133.30		6,133.30
Shiloh-1967-73 Issue	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]
Stanislaus-1953-63 Issue	581.00	(581.00)	-0-	-0-		-0-
Stanislaus-1965-68-71 Issue	42,900.57	153,006.74	121,247.50	74,659.81		74,659.81
Sylvan-1955-71 Issue	111,886.85	339,118.51	334,475.00	116,530.36		116,530.36
Turlock-1956-58 (B) Issue	16,460.50	23,904.85	21,680.00	18,685.35		18,685.35
Turlock-62 A, B, C, D Issue	15,338.81	83,364.65	87,692.50	11,010.96		11,010.96
Turlock-1971 Issue	7,665.62	(7,665.62)	-0-	-0-		-0-
Valley Home	10,454.03	27,593.23	33,630.00	4,417.26		4,417.26
Waterford-1955-61-68 Issue	16,468.21	18,963.46	18,211.86	17,219.81		17,219.81
TOTAL	$801,314.36	$1,850,331.73	$1,829,800.37	$821,845.72	$ -0-	$821,845.72

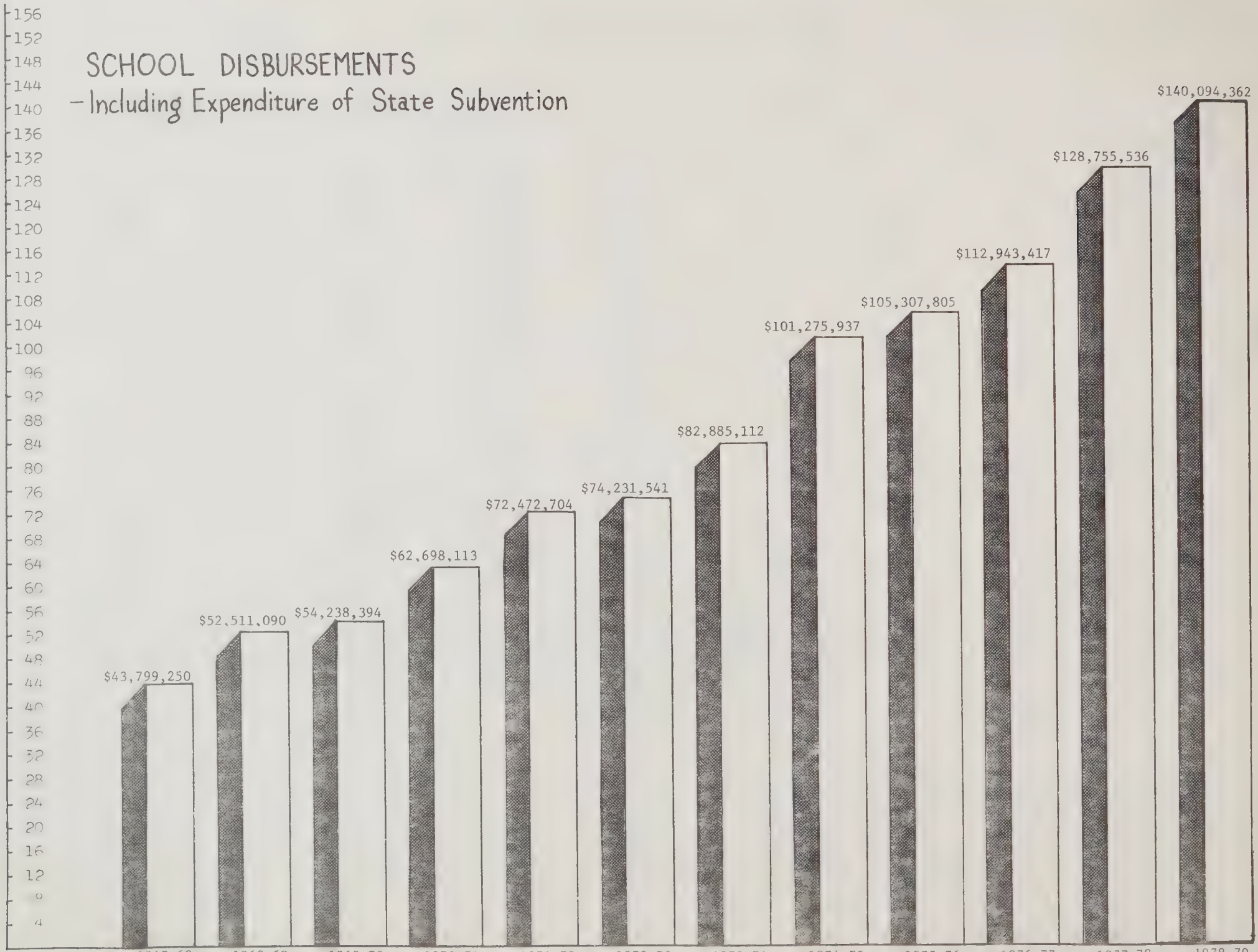
SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1979

	Auditor's Balance July 1, 1978	Receipts	Disbursements	Auditor's Balance June 30, 1979	Outstanding Warrants	Treasurer's Balance June 30, 1979
UNIFIED BONDS						
Ceres	$ 291,688.24	$ 167,732.52	$ 352,110.00	$ 107,310.76		$ 107,310.76
Denair-1962-73 Issue	34,229.28	114,752.42	114,137.50	34,844.20		34,844.20
Newman-Gustine	6,267.38	3,659.23	6,150.30	3,776.31		3,776.31
Newman-1957-66 Issue	17,788.42	17,333.56	22,472.50	12,649.48		12,649.48
Orestimba-1959-65 Issue	50,708.27	53,802.69	55,157.45	49,383.51		49,383.51
Patterson-1951-56 Issue	2,313.69	14,696.51	10,900.00	6,110.20		6,110.20
Patterson-Grayson	87.50	-0-	-0-	87.50		87.50
Patterson-Rising Sun	350.16	526.71	876.87	-0-		-0-
Patterson-Newman 1971 Issue	65,648.94	253,733.77	271,955.00	47,427.71		47,427.71
TOTAL	$ 469,111.88	$ 626,237.41	$ 833,759.62	$ 261,589.67	$ -0-	$ 261,589.67
HIGH SCHOOL AND JUNIOR COLLEGE BONDS						
Hughson-1957-65-68 Issue	$ 47,669.79	$ 42,165.07	$ 44,138.75	$ 45,696.11	$	$ 45,696.11
Modesto-1955 through 1970 Issue	283,829.88	683,619.35	717,859.31	249,589.92		249,589.92
Oakdale-1954-65-69 Issue	54,981.08	157,048.96	160,736.25	51,293.79		51,293.79
Yosemite Community College-1955-59 Issue	4,656.05	113,068.95	114,542.85	3,182.15		3,182.15
TOTAL	$ 391,136.80	$ 995,902.33	$ 1,037,277.16	$ 349,761.97	$ -0-	$ 349,761.97
OTHER SCHOOL FUNDS						
Ceres Unified Commercial Revolving	$ -0-	$ 1,527,323.12	$ 1,527,323.12	$ -0-	$ 70,767.76	$ 70,767.76
County Schools Service	5,950,619.77	70,954,435.29	66,314,502.84	10,590,552.22	300,487.77	10,891,039.99
County Schools Service-EDA Grants	64,414.87	167,959.90	232,373.96	.81		.81
County Schools Commercial Revolving	-0-	14,403,315.41	14,403,315.41	-0-	802,392.31	802,392.31
Stanislaus County Child Development Lab	4,079.75	175,667.29	179,375.71	371.33		371.33
County Schools Payroll	-0-	48,477,868.21	48,821,412.13	(343,543.92)	6,541,785.43	6,198,241.51
County Schools Withholding	99,557.76	570,239.19	563,829.91	105,967.04		105,967.04
County Schools-Tax Shelter Annuity (1)	-0-	457,631.48	457,631.48	-0-		-0-
County Schools Area Wide Aid Clearing	-0-	-0-	-0-	-0-		-0-
Modesto City Schools-Payroll	-0-	29,223,592.48	29,223,592.48	-0-	2,511,789.39	2,511,789.39
Modesto City Schools-Commercial Revolving	-0-	11,220,432.97	11,220,432.97	-0-	298,453.30	298,453.30
Salary Trusts:						
Elementary Schools (1)						
Chatom	-0-	53,374.33	52,658.00	716.33		716.33
Empire	-0-	154,921.72	152,708.00	2,213.72		2,213.72
Gratton	-0-	7,555.01	7,446.00	109.01		109.01
Hart Ransom	-0-	23,114.28	22,776.00	338.28		338.28
Hickman	-0-	15,555.35	15,441.00	114.35		114.35
Hughson	-0-	76,093.83	75,005.00	1,088.83		1,088.83
Keyes	-0-	43,947.01	43,318.00	629.01		629.01
Knights Ferry	-0-	2,741.31	2,702.00	39.31		39.31

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1979

OTHER SCHOOL FUNDS, Cont'd	Auditor's Balance July 1, 1978	Receipts	Disbursements	Auditor's Balance June 30, 1979	Outstanding Warrants	Treasurer's Balance June 30, 1979
La Grange	$ -0-	$ 2,223.11	$ 2,192.00	$ 31.11		$ 31.11
Modesto	-0-	1,174,019.05	1,154,532.00	19,487.05		19,487.05
Oakdale	-0-	183,949.13	181,413.00	2,536.13		2,536.13
Paradise	-0-	10,145.82	10,000.00	145.82		145.82
Riverbank	-0-	107,030.09	105,487.00	1,543.09		1,543.09
Roberts Ferry	-0-	3,825.96	3,771.00	54.96		54.96
Salida	-0-	40,926.06	40,341.00	585.06		585.06
Shiloh	-0-	9,685.86	9,557.00	128.86		128.86
Stanislaus	-0-	190,476.78	187,730.00	2,746.78		2,746.78
Sylvan	-0-	386,098.03	380,552.00	5,546.03		5,546.03
Turlock	-0-	311,617.40	307,061.00	4,556.40		4,556.40
Valley Home	-0-	11,147.71	10,986.00	161.71		161.71
Waterford	-0-	43,241.84	42,594.00	647.84		647.84
Unified Schools (1)						
Ceres	-0-	421,807.02	415,688.00	6,119.02		6,119.02
Denair	-0-	75,327.53	74,238.00	1,089.53		1,089.53
Newman-Crowslanding	-0-	92,853.68	91,531.00	1,322.68		1,322.68
Patterson	-0-	231,881.41	228,557.00	3,324.41		3,324.41
High Schools and Junior College (1)						
Hughson	-0-	67,266.35	66,282.00	984.35		984.35
Modesto	-0-	890,330.58	875,491.00	14,839.58		14,839.58
Oakdale	-0-	198,403.70	195,512.00	2,891.70		2,891.70
Turlock	-0-	255,042.73	251,316.00	3,726.73		3,726.73
YCC	-0-	639,571.86	631,663.00	7,908.86		7,908.86
School Equalization Aid	285,006.31	1,117,780.11	1,402,786.42			-0-
YCC-Payroll Revolving	-0-	13,440,848.50	13,440,848.50	-0-	$ 1,253,561.08	1,253,561.08
YCC-Commercial Revolving	-0-	6,941,617.65	6,941,617.65	-0-	458,610.40	458,610.40
TOTAL	$ 6,403,678.46	$204,402,886.14	$200,367,390.58	$10,438,974.02	$12,237,847.44	$22,676,821.46
GRAND TOTAL (2)	$25,769,564.26	$342,318,789.95	$340,461,952.76	$27,626,401.45	$12,237,897.44	$39,864,298.89

(1) New Fund Established During Fiscal Year
(2) To Auditor's Exhibit I


SCHOOL DISBURSEMENTS
-Including Expenditure of State Subvention
156
152
148
144
140
136
132
128
124
120
116
112
108
104
100
96
92
88
84
80
76
72
68
64
60
56
52
48
44
40
36
32
28
24
20
16
12
8
4
$43,799,250
$52,511,090
$54,238,394
$62,698,113
$72,472,704
$74,231,541
$82,885,112
$101,275,937
$105,307,805
$112,943,417
$128,755,536
$140,094,362
1967-68
1968-69
1969-70
1970-71
1971-72
1972-73
1973-74
1974-75
1975-76
1976-77
1977-78
1978-79

GENERAL COUNTY INVESTMENT IN PROPERTY AND EQUIPMENT

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS
AS OF
JUNE 30, 1978 AND JUNE 30, 1979

AUDITOR'S EXHIBIT XI

	June 30, 1978	June 30, 1979
GENERAL FIXED ASSETS (1)		
Land	$ 3,132,949.82	$ 3,129,939.82*
Structures and Improvements	32,039,902.52	34,580,995.71*
Equipment	5,107,574.27	5,465,833.56*
Total General Fixed Assets	$40,280,426.61	$43,176,769.09
INVESTMENT IN GENERAL FIXED ASSETS		
From General Funds	$19,735,654.55	$20,910,381.15
From Road Fund	1,030,243.35	1,084,326.43
From Revenue Sharing Fund	19,514,528.71	21,182,061.51
Total Investment in General Fixed Assets	$40,280,426.61	$43,176,769.09*

* To Auditor's Exhibit I
(1) See Auditor's Exhibit XI, Schedule A

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT XI
SCHEDULE A

	Balance June 30, 1978	Purchases	Transfers In	Transfers Out	Disposals	Adjustments	Balance June 30, 1979
LAND	$ 3,132,949.82				$ 3,010.00		$ 3,129,939.82
STRUCTURES AND IMPROVEMENTS							
Center I	$15,281,471.38	$ 214,264.27					$15,495,735.65
Center II	8,449,158.00	750,410.42	$ 40,058.77			$(38,797.55)	9,200,829.64
Center III	2,249,238.67	216,461.32					2,465,699.99
Center IV	1,834,761.78	650,111.45					2,484,873.23
Center V	4,225,272.69	708,584.51					4,933,857.20
	$32,039,902.52	$2,539,831.97	$ 40,058.77			$(38,797.55)	$34,580,995.71
EQUIPMENT							
Administration Building Furnishings	$ 463,567.70	$ 12,898.07	$ -0-	$ -0-	$ -0-	$ -0-	$ 476,465.77
Agricultural Commissioner	26,581.92	347.68	138.67	-0-	-0-	-0-	27,068.27
Cooperative Extension Service	35,736.50	914.25	-0-	-0-	257.92	-0-	36,392.83
Air Pollution	19,559.74	-0-	124.93	414.75	-0-	-0-	19,269.92
Airport	9,669.60	-0-	-0-	-0-	-0-	-0-	9,669.60
Alcoholic Treatment Program	30,609.38	1,546.13	-0-	-0-	328.49	-0-	31,827.02
Animal Control	23,669.64	894.11	3,468.50	6,721.93	-0-	-0-	21,310.32
Area II SSI Alert	6,106.20	-0-	-0-	-0-	6,106.20	-0-	-0-
Area II ATAAP	9,679.38	-0-	-0-	-0-	9,679.38	-0-	-0-
Assessor	80,479.21	3,670.30	552.05	-0-	-0-	(172.68)	84,528.88
Auditor-Controller	31,709.28	-0-	1,257.16	4,241.15	407.16	-0-	28,318.13
Board of Supervisors	6,380.09	-0-	-0-	-0-	637.68	-0-	5,742.41
Building and Grounds	32,118.33	6,605.01	1,135.90	-0-	1,159.13	-0-	38,700.11
Chief Administrative Office	6,946.18	-0-	-0-	2,093.15	111.75	-0-	4,741.28
Children's Services	1,550.28	-0-	-0-	-0-	258.38	-0-	1,291.90
Clerk-Recorder	98,199.98	7,357.33	434.60	401.80	149.83	-0-	105,440.28
Consumer Affairs	2,633.45	147.77	899.95	-0-	-0-	-0-	3,681.17
County Counsel	6,029.63	-0-	-0-	-0-	254.28	-0-	5,775.35
Council on Criminal Justice	2,629.58	760.27	-0-		182.04	-0-	3,207.81
Court Reporters	2,420.50	-0-	-0-	-0-	-0-	-0-	2,420.50
District Attorney	51,764.84	8,638.85	506.63	1,066.94	629.30	-0-	59,214.08
District Attorney/Family Support Div.	26,009.66	-0-	-0-	1,346.14	-0-	-0-	24,663.52
Drug Abuse	7,490.96	-0-	-0-	-0-	-0-	-0-	7,490.96
Drug Enforcement Unit	23,084.57	10,210.34	-0-	307.40	3,641.96	-0-	29,345.55
Employees Retirement Fund	147.34	173.84	-0-	147.34	-0-	-0-	173.84
Environmental Resources	-0-	2,566.40	10,593.03	-0-	-0-		13,159.43
Fire Warden	78,565.60	234.20	18,995.14	-0-	364.00	17,650.08	115,081.02
Community Support of Ex-Offenders	-0-	316.94	-0-	-0-	-0-	-0-	316.94
Family Planning	11,381.23	1,695.93	-0-	-0-	-0-	-0-	13,077.16
Fish & Game	2,498.65		-0-	-0-	-0-	-0-	2,498.65
Health:							
Administrative Division	77,843.22	4,102.92	4,614.62	9,692.76	-0-	-0-	76,868.00
Child Health Disability Prevention	25,259.08	3,988.32	-0-	-0-	-0-	-0-	29,247.40

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT XI
SCHEDULE A, Cont'd

EQUIPMENT, Cont'd	Balance June 30, 1978	Purchases	Transfers In	Transfers Out	Disposals	Adjustments	Balance June 30, 1979
Health:							
Crippled Children	$ 6,989.10	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ 6,989.10
Disaster Trailer	3,138.83	-0-	-0-	3,138.83	-0-	-0-	-0-
Honor Farm	72,092.36	3,652.46	1,726.40	-0-	7,800.91	-0-	69,670.31
Hospital	871,737.95	91,713.27	94,030.88	214,259.78	27,841.78	-0-	815,380.54
Family Practice Center	-0-	16,412.69	89,348.27	1,956.36	300.00		103,504.60
Human Services	-0-	1,711.38	7,705.68	-0-	-0-	-0-	9,417.06
Jail	42,942.85	2,915.23		1,236.06	1,786.99		42,835.03
Justice System	-0-	3,466.56	-0-	-0-	-0-	-0-	3,466.56
Juvenile Hall	66,522.71	6,970.11		7,053.88		-0-	66,438.94
Law Library	964.71	747.30	-0-	-0-	-0-	-0-	1,712.01
Library	449,633.27	14,451.90	21,053.74	16,237.12	12,167.95	870.00	457,603.84
Marshal	4,827.63	3,537.17	395.91	520.00	116.07	-0-	8,124.64
McHenry Dry Creek	-0-	3,561.86	-0-	-0-	3,218.94	-0-	342.92
Mental Health	95,098.07	2,723.28	1,749.80	-0-	1,238.71	-0-	98,332.44
Mental Health-Emergency Services	5,890.10	-0-	-0-	-0-	-0-	-0-	5,890.10
Municipal Court	80,689.53	9,008.72	1,614.83	1,254.00	-0-	-0-	90,059.08
Municipal Court Administrator	2,687.74	-0-	-0-	1,510.97	-0-	-0-	1,176.77
Municipal Court Division:							
Ceres	111.25	-0-	-0-	-0-	-0-	-0-	111.25
Newman	1,624.62	-0-	-0-	-0-	-0-	-0-	1,624.62
Oakdale/Waterford	4,193.95	-0-	-0-	-0-	-0-	(22.55)	4,171.40
Patterson	3,210.20	-0-	-0-	446.16	-0-	-0-	2,764.04
Riverbank	726.01	-0-	-0-	-0-	194.85	-0-	531.16
Turlock	13,236.17	-0-	-0-	-0-	-0-	-0-	13,236.17
Municipal Court Referral Program	-0-	777.51	-0-	-0-	-0-	-0-	777.51
Museum of History	500.00	-0-	-0-	-0-	-0-	-0-	500.00
Office of Emergency Services	3,453.62	-0-	-0-	882.65	-0-		2,570.97
Parks	176,388.71	7,295.19	-0-	164.85	1,933.72	-0-	181,585.33
Personnel	6,259.89	1,069.04	552.50	-0-	-0-	-0-	7,881.43
Planning Commission	8,877.73	-0-	-0-	-0-	-0-	-0-	8,877.73
Probation	101,076.60	76,440.71	1,422.89	6,489.17	402.29	-0-	172,048.74
Public Defender	13,383.63	661.97	-0-	-0-	-0-	-0-	14,054.60
Public Works							
Abandoned Vehicles	111.30	-0-	-0-	111.30	-0-	-0-	-0-
Administrative Division	12,235.60	-0-	-0-	301.71	580.91	-0-	11,352.98
Engineering Division	75,092.39	4,616.87	238.68	1,488.04	1,406.70	-0-	77,053.20
Road and Bridge Division	122,341.17	46,617.75	-0-	1,013.79	1,629.96	-0-	166,315.17
Morgan Shop-Road Fund	626,108.62	3,511.36	147.86	2,595.93	16,158.03	-0-	611,013.88
Purchasing Agent	11,140.01	744.12	-0-	857.85	773.44	-0-	10,252.84
Radio and Communications	124,969.72	7,534.37	13,977.49	20,953.49	558.37	-0-	124,969.72
Risk Management	-0-	-0-	882.65	-0-	-0-	-0-	882.65
Scooper	2,272.16	-0-	-0-	-0-	-0-	-0-	2,272.16
Sheriff	262,304.54	17,639.35	630.23	510.39	7,129.78	(2.80)	272,931.15
Socialization and Rehabilitation Team	11,734.42	376.78	-0-	-0-	-0-	-0-	12,111.20

SCHEDULE A, Cont'd

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
FISCAL YEAR ENDED JUNE 30, 1979

AUDITOR'S EXHIBIT XI
SCHEDULE A, Cont'd &
SCHEDULE B

EQUIPMENT, Cont'd	Balance June 30, 1978	Purchases	Transfers In	Transfers Out	Disposals	Adjustments	Balance June 30, 1979
South County Services-Mental Health	$ 19,438.39	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ 19,438.39
Special Public Library Services	11,880.00	-0-	-0-	-0-	-0-	-0-	11,880.00
Stanislaus Area Association of Gov'ts	8,639.44	1,343.80	-0-	-0-	-0-	-0-	9,983.24
Stanislaus County Manpower Planning	95,125.89	16,542.95	-0-	-0-	302.46	-0-	111,366.38
Morgue	-0-	1,249.97	588.11	-0-	-0-	-0-	1,838.08
Superintendent of Schools-General Fund	28,622.53	-0-	-0-	-0-	407.16	-0-	28,215.37
Superior Court	46,402.65	4,544.12	301.80	-0-	-0-	-0-	51,248.57
Treasurer and Tax Collector	29,695.22	-0-	147.34	552.05	401.84	-0-	28,888.67
Treasurer-Collection Division	5,681.97	906.28	200.00	-0-	-0-	-0-	6,788.25
Veterans Office	2,327.92	-0-	-0-	-0-	-0-	-0-	2,327.92
Welfare:							
Administrative and Adoptions Division	172,058.16	11,406.66	1,868.92	10,216.29	1,051.00		174,066.45
Women's Detention Center	-0-	1,233.84	6,293.59				7,527.43
Warehouse	1,624.28	-0-	7,838.59	8,671.17			791.70
Building Inspection	5,593.94	770.09	254.57	211.14	1,495.33		4,912.13
Clerk Elections	195,595.00	691.76	-0-	6,684.34			189,602.42
Unassigned Equipment	-0-	-0-				59,145.62	59,145.62
Total Equipment	$ 5,107,574.27	$ 433,915.08	$295,691.91	$335,750.68	$113,064.69	$77,467.67	$ 5,465,833.56
TOTAL GENERAL FIXED ASSETS	$40,280,426.61	$2,973,747.05	$335,750.68	$335,750.68	$116,074.69	$38,670.12	$43,176,769.09

SCHEDULE B

GENERAL COUNTY EQUIPMENT - ADDITION
FISCAL YEAR ENDED JUNE 30, 1979

General County Expenditures for Fixed Assets	$3,037,513.07*
Less Items Under $100.00	56,937.72
Less Office of Emergency Services	(82.50)
Less I. G. S. Equipment Purchases by Revenue Sharing Funds	23,534.37
Total General County Fixed Assets - Additions	$2,957,123.48
General Fixed Assets Purchases (Schedule A)	$2,973,747.05
Less Non-General County Departments 78-79 Purchases:	
Law Library	747.30
Drug Enforcement	10,210.34
McHenry Dry Creek Fire	3,561.86
Stanislaus Area Association of Governments	1,343.80
Criminal Justice	760.27
Total General County Fixed Assets - Additions	$2,957,123.48

* See Auditor's Exhibit II, Schedule E

BONDED INDEBTEDNESS SECTION

B O N D E D I N D E B T E D N E S S
As of June 30, 1979

ELEMENTARY SCHOOLS	Amount of Issue	Redeemed to 6/30/79	Outstanding 6/30/79	Redemptions 1978-79	Year of Issue	Maturity	Bonds Payable	Effective Interest Rate
Chatom Union	$ 225,000	$ 150,000	$ 75,000	$ 10,000	1958	1983	Oct. 1	4.25
Chatom Union	335,000	165,000	170,000	25,000	1969	1985	Feb. 25	4.94
Empire Union	295,000	130,000	165,000	20,000	1968	1993	Apr. 16	4.94
Empire Union	1,000,000	370,000	630,000	70,000	1972	1987	Dec. 27	4.59
Empire Union	500,000	250,000	250,000	50,000	1974	1983	Dec. 18	4.63
Empire Union	1,575,000	50,000	1,525,000	25,000	1977	1997	Apr. 15	5.22
Empire Union	790,000	15,000	775,000	15,000	1977	1993	May 1	5.29
Hart-Ransom Union	179,000	58,000	121,000	12,000	1967	1987	June 6	4.32
Hickman	130,000	65,000	65,000	10,000	1970	1985	Feb. 6	6.90
Hughson	210,000	140,000	70,000	10,000	1960	1985	Oct. 1	3.78
Knights Ferry	100,000	70,000	30,000	10,000	1972	1982	June 6	4.69
Modesto	1,185,000	1,130,000	55,000	55,000	1955	1984	Mar. 1	2.27
Modesto	1,150,000	900,000	250,000	45,000	1959	1984	Mar. 15	3.41
Modesto	1,000,000	680,000	320,000	40,000	1962	1987	Mar. 1	3.15
Modesto	1,000,000	600,000	400,000	40,000	1964	1989	Jan. 1	3.14
Modesto	1,250,000	730,000	520,000	10,000	1966	1991	May 19	3.60
Modesto	2,320,000	750,000	1,570,000	165,000	1969	1989	Mar. 24	4.77
Modesto	2,000,000	800,000	1,200,000	100,000	1971	1991	Mar. 16	4.24
Oakdale	275,000	275,000		10,000	1959	1979	June 15	3.93
Oakdale	385,000	250,000	135,000	25,000	1965	1985	Feb. 15	3.26
Paradise	110,000	40,000	70,000	5,000	1968	1993	Jan. 16	5.00
Riverbank	340,000	130,000	210,000	25,000	1967	1987	Feb. 28	4.10
Roberts Ferry	80,000	25,000	55,000	5,000	1970	1989	Nov. 10	6.84
Salida	60,000	51,000	9,000	3,000	1961	1981	Aug. 1	3.93
Salida	140,000	90,000	50,000	10,000	1965	1984	Apr. 2	3.51
Shiloh	125,000	55,000	70,000	7,000	1967	1987	June 13	4.36
Stanislaus Union	130,000	123,000	7,000	80,000	1967	1980	May 29	4.17
Stanislaus Union	30,000		30,000		1968	1979	Aug. 9	4.74
Stanislaus Union	5,000		5,000		1968	1979	Aug. 9	4.74
Stanislaus Union	10,000		10,000		1968	1979	Aug. 27	4.60
Stanislaus Union	280,000	30,000	250,000	25,000	1977	1982	Mar. 1	4.33
Sylvan Union	165,000	155,000	10,000	10,000	1959	1979	Oct. 1	4.13
Sylvan Union	94,000	80,000	14,000	-0-	1962	1981	Mar. 1	3.64
Sylvan Union	95,000	75,000	20,000	5,000	1962	1982	Dec. 15	3.24
Sylvan Union	100,000	75,000	25,000	5,000	1964	1984	Jan. 1	3.55
Sylvan Union	190,000	130,000	60,000	10,000	1965	1985	Jan. 2	3.52
Sylvan Union	210,000	40,000	170,000	10,000	1966	1991	Feb. 1	4.11
Sylvan Union	155,000	65,000	90,000	15,000	1967	1984	Feb. 15	3.85
Sylvan Union	120,000	45,000	75,000	5,000	1968	1987	Feb. 6	4.65
Sylvan Union	350,000	165,000	185,000	25,000	1971	1986	Apr. 23	4.31
Sylvan Union	1,315,000	540,000	775,000	140,000	1974	1984	Apr. 15	4.61
Sylvan Union	185,000	105,000	80,000	35,000	1975	1980	Dec. 8	5.15
Turlock	190,000	165,000	25,000	20,000	1962	1981	Jan. 15	3.44
Turlock	280,000	255,000	25,000	20,000	1962	1981	Jan. 15	3.42
Turlock	305,000	240,000	65,000	25,000	1965	1981	Jan. 14	2.97

B O N D E D I N D E B T E D N E S S
As of June 30, 1979

	Amount of Issue	Redeemed to 6/30/79	Outstanding 6/30/79	Redemptions 1978-79	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
ELEMENTARY SCHOOLS, Cont'd								
Turlock	$ 375,000	$ 140,000	$ 235,000	$ 25,000	1966	1986	May 24	3 72
Turlock	40,000	16,000	24,000	3,000	1967	1985	Apr. 25	3.88
Valley Home	265,000	115,000	150,000	25,000	1974	1984	Sept.22	4.93
Waterford	64,000	51,000	13,000	3,000	1961	1982	Sept. 1	3.87
Waterford	160,000	70,000	90,000	10,000	1968	1987	July 23	4.91
TOTAL ELEMENTARY SCHOOLS	$21,872,000	$10,649,000	$11,223,000	$1,298,000				
HIGH SCHOOLS								
Hughson	$ 345,000	$ 315,000	$ 30,000	$ 15,000	1957	1982	Sept. 15	4.25
Hughson	399,000	180,000	219,000	20,000	1965	1989	Dec. 8	3.79
Modesto	1,620,000	1,545,000	75,000	75,000	1955	1980	Mar. 1	2.27
Modesto	1,250,000	1,000,000	250,000	50,000	1959	1984	Mar. 15	3.41
Modesto	1,250,000	850,000	400,000	50,000	1962	1987	Mar. 1	3.15
Modesto	1,000,000	640,000	360,000	40,000	1963	1988	Mar. 5	2.90
Modesto	1,050,000	520,000	530,000	40,000	1964	1989	Nov. 15	3.18
Modesto	1,250,000	950,000	300,000	100,000	1968	1983	May 21	4.17
Modesto	2,615,000	475,000	2,140,000	85,000	1969	1989	Mar. 24	4.79
Modesto	1,300,000	520,000	780,000	65,000	1971	1991	Mar. 16	4.26
Oakdale Joint Union	1,275,000	820,000	455,000	70,000	1965	1985	Apr. 1	3.25
Oakdale Joint Union	725,000	485,000	240,000	60,000	1969	1983	Feb. 11	4.65
TOTAL HIGH SCHOOLS	$14,079,000	$ 8,300,000	$ 5,779,000	$ 670,000				
UNIFIED SCHOOLS								
Ceres:								
Ceres Unified	$ 725,000	$ 70,000	$ 655,000	$ 15,000	1968	1993	Oct. 8	4.85
Ceres Unified	700,000	225,000	475,000	25,000	1968	1993	Oct. 30	4.82
Ceres Unified	200,000	200,000		60,000	1975	1978	July 11	4.95
Ceres Unified	375,000	375,000		125,000	1976	1978	Sept. 12	4.79
Ceres Elementary	200,000	184,000	16,000	8,000	1955	1980	Dec. 15	2.78
Ceres Elementary	150,000	138,000	12,000	6,000	1956	1981	Mar. 15	3.00
Ceres Elementary	185,000	155,000	30,000	10,000	1961	1982	Apr. 1	3.57
Westport	85,000	50,000	35,000	8,000	1963	1982	Sept. 15	3.34
Ceres High	152,000	142,000	10,000	20,000	1955	1980	Mar. 1	3.09
Ceres High	250,000	150,000	100,000	10,000	1964	1989	May 1	3.55
Denair	180,000	165,000	15,000	5,000	1962	1982	May 1	3.37
Denair	120,000	50,000	70,000	5,000	1966	1986	July 22	4.22
Denair	170,000	25,000	145,000	5,000	1967	1991	Dec. 26	5.00
Denair	240,000	120,000	120,000	15,000	1971	1986	Mar. 30	5.00
Denair	290,000	110,000	180,000	20,000	1973	1988	May 1	5.41
Denair	210,000	120,000	90,000	30,000	1975	1982	Apr. 1	5.05
Newman-Crows Landing:								
Newman Elementary	260,000	220,000	40,000	10,000	1957	1982	Sept. 1	4.16
Newman Elementary	115,000	90,000	25,000	10,000	1966	1982	Apr. 15	4.19

B O N D E D I N D E B T E D N E S S
As of June 30, 1979

	Amount of Issue	Redeemed to 6/30/79	Outstanding 6/30/79	Redemptions 1978-79	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
UNIFIED SCHOOLS, Cont'd								
Newman-Gustine Unified	$ 123,000	$ 24,000	$ 99,000	$ 2,000	1966	1991	Nov. 1	4.55
Orestimba High	730,000	690,000	40,000	40,000	1959	1979	July 1	4.15
Orestimba High	69,000		69,000		1961	1981	Sept. 15	3.99
Orestimba High	160,000		160,000		1964	1985	Oct. 15	3.60
Orestimba High	168,000		168,000		1965	1989	Nov. 30	3.83
Patterson:								
Patterson Elementary	150,000	130,000	20,000	10,000	1956	1981	Apr. 15	3.00
Patterson Joint Unified	1,880,000	1,160,000	720,000	220,000	1971	1983	Feb. 16	4.43
TOTAL UNIFIED SCHOOLS	$ 7,887,000	$ 4,593,000	$ 3,294,000	$ 659,000				
COMMUNITY COLLEGE								
Yosemite (MJC)	$ 1,500,000	$ 1,435,000	$ 65,000	$ 65,000	1955	1980	Mar. 1	2.26
Yosemite (MJC)	1,000,000	800,000	200,000	40,000	1959	1984	Mar. 15	3.41
TOTAL COMMUNITY COLLEGE	$ 2,500,000	$ 2,235,000	$ 265,000	$ 105,000				
GENERAL COUNTY								
Bridge and Courthouse	$ 2,500,000	$ 2,245,000	$ 255,000	$ 85,000	1957	1982	June 15	3.26
Bridge and Courthouse	1,000,000	910,000	90,000	30,000	1958	1982	June 15	2.57
Bridge and Courthouse	1,000,000	940,000	60,000	20,000	1961	1982	June 15	2.98
Bridge and Courthouse	1,000,000	890,000	110,000	40,000	1963	1982	June 15	2.80
Bridge and Courthouse	700,000	435,000	265,000	85,000	1971	1982	June 15	4.04
TOTAL GENERAL COUNTY	$ 6,200,000	$ 5,420,000	$ 780,000	$ 260,000				
MISCELLANEOUS SPECIAL DISTRICTS								
Denair Community Services:								
General Obligation	$ 120,000	$ 36,000	$ 84,000	$ 4,000	1965	1995	Feb. 1	3.75
Revenue Sewer	125,000	82,000	43,000	4,000	1965	1989	Feb. 1	3.75
Revenue Water	150,000	27,000	123,000	4,000	1968	1998	Sept. 1	4.75
Keyes Community Services:								
General Obligation	85,000	31,000	54,000	3,000	1964	1994	Jan. 1	3.62
Revenue Sewer	107,000	33,000	74,000	4,000	1964	1994	Jan. 1	3.62
Revenue Water	250,000	13,000	237,000	3,000	1971	2011	Jan. 8	4.75
Knights Ferry Community Services	46,000	2,744	43,256	515	1974	2012	Jan. 1	5.00
Newman Drainage	300,000		300,000		1978	2018	Jan. 1	5.12
Newman Drainage	400,000		400,000		1978	2018	Jan. 1	5.12
Oak Valley Hospital	1,500,000	925,000	575,000	175,000	1972	1982	Apr. 15	4.18
Patterson Hospital	350,000	115,000	235,000	20,000	1967	1987	July 15	4.31
Salida Sanitary	210,000	132,000	78,000	6,000	1952	1992	June 15	4.86
Waterford Community Services	137,000	74,000	63,000	6,000	1957	1988	Dec. 15	5.00
Westley Community Services	18,962	3,762	15,200	760	1974	1999	July 2	5.00
TOTAL MISC. SPECIAL DISTRICTS	3,793,962	1,474,506	2,324,456	230,275				
GRAND TOTAL	56,336,962	32,671,506	23,665,456	3,222,275				

B O N D E D I N D E B T E D N E S S

Interest Due and Unpaid
June 30, 1979

ELEMENTARY SCHOOLS	
Chatom Union	$ 318.75
Empire Union	15,831.50
Hart-Ransom Union	212.50
Hughson	(781.75)
Modesto 9293	2,280.00
Modesto 9295	(5,820.00)
Oakdale 9321	2,476.00
Oakdale 9322	-0-
Riverbank	293.75
Roberts Ferry	331.25
Salida	900.00
Stanislaus Union	3,723.75
Sylvan Union	5,482.50
Turlock 9561	621.37
Turlock 9562	395.00
Knights Ferry	-0-
Shiloh	318.75
Waterford	235.30
Total Elementary	$26,818.67

HIGH SCHOOLS	
Hughson	$ 3,883.75
Modesto	(1,356.92)
Oakdale	796.25
Total High Schools	$ 3,323.08

UNIFIED SCHOOLS	
Ceres	$ 4,430.00
Denair	123.75
Newman-Crows Landing	310.00
Oristimba	824.70
Patterson	180.00
Grayson	-0-
Newman-Gustine	405.50
Total Unified Schools	$ 6,273.95

COMMUNITY COLLEGE	
YCC	$ 112.50
Total Community College	$ 112.50

MISCELLANEOUS SPECIAL DISTRICTS	
Keyes-General	$ 109.00
Waterford-General	1,432.00
Salida-Sanitary	1,315.00
Patterson Hospital-General	2,125.00
Total Miscellaneous Special Districts	$ 4,981.00

TOTAL INTEREST DUE & UNPAID	$41,509.20

STATISTICAL SECTION

STANISLAUS COUNTY
EMPLOYEES' RETIREMENT ASSOCIATION
BALANCE SHEET
DECEMBER 31, 1978

ASSETS			
Current Assets:			
Cash in County Treasury		$ 28,264	
Cash Awaiting Deposit		18,005	
Dividends Receivable		13,740	
Interest Receivable		773,183	
Accounts Receivable - Members		118,472	
Accounts Receivable - Employers		375,686	
Note Receivable		2,674	$ 1,330,024
Investments:			
Bond (Par Value)		$37,113,000	
Discount on Bonds		(609,165)	
Stocks		8,831,073	45,334,908
Total Assets			$46,664,932
LIABILITIES AND RESERVES			
Current Liabilities:			
Accrued Benefits Payable			$ 264,078
Reserves:			
Members Deposit Reserves			11,632,865
Annuitant Reserves			5,018,368
Employer Reserves			
County Advance Reserve			
Current Service	$ 154,339		
Prior Service	(586,649)	$ (432,310)	
Pension Reserve - Current Service		22,518,403	
Pension Reserve - Prior Service		1,573,445	
Survivors Death Benefit		538,967	
Cost of Living Adjustment		2,384,973	26,583,478
Undistributed Investment Income Reserve			3,166,143
Total Liabilities and Reserves			$46,664,932

STANISLAUS COUNTY
EMPLOYEES' RETIREMENT ASSOCIATION
STATEMENT OF REVENUE AND EXPENDITURES
YEAR ENDED DECEMBER 31, 1978

REVENUE:			
Members' Contributions		$1,198,947	
Members' Cost of Living		389,141	$1,588,088
Employer Contributions			
Current Service		$3,667,252	
Prior Services		50,660	
Death Benefits		29,633	
Cost of Living		815,371	4,562,916
Investment Income			
Interest		$2,597,096	
Dividends		408,707	
Bond Discount Earned		34,096	
Gain on Sale of Bonds		17,000	3,056,899
Total Income			$9,207,903
EXPENDITURES:			
Members' Withdrawals		$ 674,829	
Death Benefits		14,446	
Disability Benefits		301,942	
Service Retirement		2,196,831	
Survivors' Death Benefits		35,886	
Management Fees		25,298	
Burial Allowance		7,500	
Cost of Living		464,547	$3,721,279
NET ADDITION TO RESERVES			$5,486,624
Distributed as Follows:			
Members' Reserves	$ 500,686		
Annuitant Reserves	619,358		
Employer Reserves	3,611,515		
Undistributed Reserve	755,065		
	$5,486,624		

STANISLAUS COUNTY
EMPLOYEES' RETIREMENT ASSOCIATION
STATEMENT OF CHANGES IN RESERVE BALANCES
YEAR ENDED DECEMBER 31, 1978

	Member's Deposit Reserves	Annuitant Reserves	Employer's Reserves	Undistributed Reserve
Balance - January 1, 1978	$11,132,179	$4,437,187	$23,120,580	$2,411,076
Prior Year Adjustments: Unrecorded Liabilities		(38,177)	(148,617)	2
Adjusted Beginning Balance	$11,132,179	$4,399,010	$22,971,963	$2,411,078
Net Additions To Reserves - Exhibit B	500,686	619,358	3,611,515	755,065
Balance - December 31, 1978	$11,632,865	$5,018,368	$26,583,478	$3,166,143

STANISLAUS COUNTY
EMPLOYEES' RETIREMENT ASSOCIATION
FOOTNOTES TO FINANCIAL STATEMENTS*
YEAR ENDED DECEMBER 31, 1978

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Association maintains its records on the cash basis during the year with conversion to the accrual method at year end for reporting purposes.

The "clean reserve" theory is employed, wherein the excess of revenue over expenditures is shown as an increase in the various reserves.

Investments are carried on the records at cost.

2. ACTUARIAL REPORT:

Your latest actuarial report for the period ended June 30, 1976, stated the opinion of the actuary that the retirement system is currently soundly funded. As of that date, the book value of the Association's assets represented 66% of the potential liability, assuming retirement of all members at normal retirement age. Your next actuarial report is due in 1979.

3. FUNDING POLICIES:

The Association follows the recommendations contained in the 1976 actuarial report and funds an average of 12.54% of monthly salaries for all members.

The Association is operating under Section 31454.6 of the 1937 Retirement law, allowing for a 30 year pay back for the portion of its liability not funded by normal contributions. Section 31676.12 of the same law is used for the benefit level.

The cost of living benefit, adopted by the Board on April 1, 1978, is funded by a combination of member and employer contributions. During the year, the employers contributed 90.81% of the employee contribution and the members contributed 36.38% of the employee contribution. The cost of living benefit remained at 3% of the retirement benefit for 1978.

4. CURRENT ASSETS:

Accounts receivable represent monies withheld from employee salaries and employers shares of retirement contributions for the month of December, 1978. These amounts were received in January, 1979.

The note receivable represents the amount due from a former employee as a result of a duplicate withdrawal payment. Monthly payments are being received on the note.

5. CURRENT LIABILITIES:

Accrued benefits payable represents December, 1978 payments to members not paid until January, 1979.

6. INVESTMENTS:

BONDS:

U. S. Government	$ 300,000
Corporation	7,788,000
County	25,000
School	90,000
Public Utilities	28,515,000
Railroads	220,000
Export-Import Bank	25,000
International Bank	150,000
Total	$37,113,000

STANISLAUS COUNTY
EMPLOYEES' RETIREMENT ASSOCIATION
FOOTNOTES TO FINANCIAL STATEMENTS*
YEAR ENDED DECEMBER 31, 1978

6. INVESTMENTS:

STOCKS:

Automotive	$ 175,588
Chemical	464,784
Consumer Products	232,521
Electrical Equipment	724,721
Finance	706,864
Food & Beverage	330,805
Forest Products	389,346
Machinery & Equipment	593,395
Metal	491,278
Office Equipment	640,699
Oil	844,236
Pharmaceutical & Health	565,741
Publishing & Broadcast	332,008
Railroad	170,874
Retail Trade	363,235
Services & Leisure	120,686
Technology (Misc.)	626,051
Utilities	1,058,241
Total	$8,831,073

As of December 31, 1978, market value of stocks was $8,423,554.

7. GENERAL INFORMATION:

Based upon its net investment in bonds as of January 1, 1978, the Association earned interest of 8.3% in 1978. Stocks returned 5.2% on the investment at the beginning of the year. Overall, the investments yield 7.7% on the net invested as of January 1, 1978.

* Per Audit Report, Martin & LeMaster, Accountancy Corporation
Robert G. Martin, CPA, President

STANISLAUS COUNTY
EMPLOYEES RETIREMENT ASSOCIATION

GENERAL INFORMATION

The Retirement Association has been in existence since July 1, 1948, and is governed by a Retirement Board consisting of the County Treasurer, two members of the Stanislaus County Employees' Retirement Association other than Safety Members elected by the Association, four qualified electors of the County who are not connected with the County government in any capacity (except that one may be a Supervisor), a Safety Member of the Stanislaus County Employees' Retirement Association elected by Safety Members, and a retired member elected by the retired members of the Association.

SERVICE RETIREMENT: Miscellaneous Members with ten years of service, who have attained the age of 50, are eligible to retire. Miscellaneous Members with 30 years of service, regardless of age, are eligible to retire.

Safety Members with ten years of service, who have attained the age of 50, are eligible to retire. Safety Members with 20 years of service, regardless of age, are eligible to retire.

CONTINUED EMPLOYMENT: A member attaining age 67 shall be retired except that such member, other than a Safety Member, may continue in employment provided that his department head certifies the member's competence in the member's position and the member successfully completes a physical examination evidencing his physical competence to continue in employment.

Retirement is compulsory for all safety members on the first day of the month following that in which a safety member attains the age of 60, except that the Sheriff and Undersheriff shall be retired at the end of the first term to which the Sheriff is elected, following his 70th birthday.

DISABILITY RETIREMENT: Any member retired for disability not as a result of injury or disease arising out of and in the course of his employment shall receive a retirement allowance regardless of age, but if and only if he has to his credit not less than 5 years of service.

Any member permanently incapacitated for the performance of duty as a result of injury or disease arising out of and in the course of his employment shall be retired for disability with retirement allowance regardless of age or amount of service.

DEATH BENEFIT: In case of death of a member, before retirement, his beneficiary is entitled to receive all of the member's contributions, with interest, plus an amount equal to one-twelfth of the annual compensation earnable by the decreased during the twelve months immediately preceding his death for each completed year of service under the system, but not to exceed fifty percent of such annual compensation. The person to whom this benefit is payable, may elect in writing to receive it in a lump sum payment or in monthly installments over a period not to exceed 10 years.

Upon the death of a member who was eligible to retire, his surviving spouse may elect to receive, for life, in lieu of the death benefit, 60% of the retirement allowance to which the member would have been entitled had he retired on the day of his death.

REDEPOSITS: A member may redeposit accumulated contributions previously withdrawn plus interest accrued from date of separation, at any time prior to presenting an application for retirement.

SERVICE BEFORE MEMBERSHIP: A member who prior to his entrance into the retirement system held a position in the county service the tenure of which was such as to exclude him from membership (extra help - part time - seasonal or temporary) shall have the right to receive credit for such service if he elects to pay for it and thereafter pays in accordance with such election and prior to retirement.

*Effective April 2, 1977

STANISLAUS COUNTY
EMPLOYEES RETIREMENT ASSOCIATION

GENERAL INFORMATION, Continued

DEFERRED RETIREMENT: A member with five years of service who separates from county employment, may elect within 180 days to leave his deposit with the retirement association and take a deferred retirement to become effective at his retirement age.

TRANSFER TO STATE OR OTHER COUNTY EMPLOYMENT: A member who discontinues his employment and within 90 days after his discontinuance goes to work for another county that is covered by the 1937 retirement act or the State of California which is covered by the Public Employees' Retirement System, has the privilege of leaving his money on deposit with the system he is leaving and taking advantage of certain benefits. The member enters the new system at the rate of contribution that applies to the age at which he entered the first system. When he retires from both systems concurrently, his retirement allowances will be based on his highest average compensation in either system. He may combine his service in both systems to meet the minimum requirements for service retirement, disability retirement and death benefit.

* *

GENERAL STATISTICS

Number of Active Members	2,160
Number of Retired Members	587
Number of Service Connected Disabilities	28
Number of Non-Service Connected Disabilities	64
Number of Survivors Death Benefits	11
Members Retired in 1977	68
Retired Members Deceased in 1978	10
Death Benefits Paid in 1978	4
Deferred Retirements:	
Transfers	90
Regular	42

JAIL COMMISSARY
BALANCE SHEET
JUNE 30, 1979

ASSETS		
Cash (See Schedule B)		$ 2,575.08
Inventory		8,757.31
Equipment - At Cost	$ 576.64	
Less: Accumulated Depreciation	63.00	513.64
TOTAL ASSETS		$11,846.03
LIABILITIES		
Accounts Payable - Trade	$5,005.01	
Loan Payable - Stanislaus County - non-interest bearing payable from profits (See Note 2)	3,500.00	
TOTAL LIABILITIES		$ 8,505.01
EQUITY		
Net Income for Period 5/23/78 to 6/30/79 (See Schedule A)	$4,754.02	
Less: Funds Appropriated to Inmate Welfare Trust Fund	1,413.00	3,341.02
TOTAL LIABILITIES & EQUITY		$11,846.03

JAIL COMMISSARY
COMPARATIVE INCOME STATEMENT

JAIL COMMISSARY EXHIBIT I
SCHEDULE A

	For Period 5/31/78 to 6/30/78	Percent	For Period 7/1/78 to 6/30/79	Percent	Combined Periods 5/31/78 to 6/30/79	Percent	Quarter Period 4/1/79 to 6/30/79	Percent
SALES								
Jail	$ 4,098.22		$53,720.89		$57,819.11		$13,380.26	
Honor Farm	-0-		24,317.15		24,317.15		6,340.00	
Women's Facility	-0-		4,833.20		4,833.20		1,220.00	
Cigarette Machine	409.25		6,286.55		6,695.80		1,559.90	
Total Sales	$ 4,507.47	100.00	$89,157.79	100.00	$93,665.26	100.00	$22,500.16	100.00
Less Sales Tax	179.63	3.99	3,807.98	4.27	3,987.61	4.26	1,033.39	4.59
Net Sales	$ 4,327.84	96.01	$85,349.81	95.73	$89,677.65	95.74	$21,466.77	95.41
COST OF GOODS SOLD								
Beginning Inventory	$ -0-		$ 7,316.10		$ -0-		$ 6,002.01	
Purchases	10,301.90		64,532.75		74,834.65		18,872.58	
Goods Available for Sale	$10,301.90		$71,848.85		$74,834.65		$24,874.59	
Ending Inventory	7,316.10		8,757.31		8,757.31		8,757.31	
Cost of Goods Sold	$ 2,985.80	66.24	$63,091.54	70.76	$66,077.34	70.55	$16,117.28	71.64
Gross Profit from Sales	$ 1,342.04	29.77	$22,258.27	24.97	$23,600.31	25.19	$ 5,349.49	23.77
EXPENSES								
Storekeeper Regular Salary	975.00		12,115.00		13,090.00		3,340.00	
Storekeeper Overtime Salary	-0-		198.78		198.78		17.10	
Storekeeper Fringe Benefits	285.37		3,576.50		3,861.87		846.13	
Office & Store Supplies	605.53		210.77		816.30		74.22	
Purchasing Services	-0-		622.18		622.18		310.55	
Small Tools (Cart)	59.19		-0-		59.19		-0-	
Depreciation	-0-		63.00		63.00		14.94	
Communications	-0-		19.00		19.00		-0-	
Equipment Maintenance	-0-		18.00		18.00		-0-	
Auditor's Services	-0-		44.19		44.19		44.19	
Automobile	-0-		53.78		53.78		53.78	
Total Expenses	$ 1,925.09	42.71	$16,921.20	18.98	$18,846.29	20.12	$ 4,700.91	20.89
NET INCOME (LOSS)	$ (583.05)		$ 5,337.07	5.99	$ 4,754.02	5.07	$ 648.58	2.88

SCHEDULE B

JAIL COMMISSARY
STATEMENT OF CASH FLOW
FOR YEAR JULY 1, 1978, TO JUNE 30, 1979

BEGINNING CASH BALANCE, JULY 1, 1978			$8,258.44
Cash Outlay From Operations:			
Sales		$85,349.81	
Less: Cash Out Flow for Purchases and Operating Expenses		85,359.80	
Total Cash Outlay		$ 9.99	
Cash Payments:			
One Month of Storekeeper Salary and Benefits not included in Prior Year	$1,260.37		
Partial Liquidation of Loan with County of Stanislaus	3,000.00		
Establishment of Inmate Welfare Fund	1,413.00		
Total Cash Payments		5,673.37	
Decrease in Cash During the Year			5,683.36
ENDING CASH BALANCE, JUNE 30, 1979			$2,575.08

SCHEDULE C

JAIL COMMISSARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1979

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies relative to the carrying value of equipment are indicated in the captions on the balance sheet. Other significant accounting policies are as follows:

Methods of Depreciation: Depreciation of equipment is provided by the straight-line method over asset useful lives of ten years.

Recognition of Income: The accrual basis for recognition of income and expenses is used.

NOTE 2. STANISLAUS COUNTY LOAN PAYABLE:

March 28, 1978, Stanislaus County Board of Supervisors advanced to the Sheriff $6,500.00 to establish the Jail Commissary. The advance is non-interest bearing and is to be repaid from store profits. Profits have permitted repayment of $3,000.00 in fiscal year 1978-79.

INMATE WELFARE FUND
STATEMENT OF FUND BALANCE
For Fiscal Year 7/1/78 to 6/30/79

INMATE WELFARE FUND EXHIBIT I

Beginning Fund Balance, July 1, 1978			$ -0-
Cash Receipts:			
Jail Commissary	$1,413.00		
Interest Income	8.87		
Total Cash Receipts		$1,421.87	
Cash Payments:			
(Complying with Penal Code §4025, paragraph "d.")			
Parson's tables used as night stands at female facility	$ 95.08		
Ashtrays	71.85		
Women's Recreation Gym Shorts	114.48		
Total Cash Payments		281.41	
Increase in Cash During the Year			1,140.46
Ending Fund Balance, June 30, 1979			$1,140.46

COUNTY OF STANISLAUS
GENERAL COUNTY EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS

TABLE I

Fiscal Year	General Government	Public Protection	Roads	Health and Sanitation	Public Assistance	Education	Recreation	Debt Service
1970	2,480,977.36	5,066,154.22	2,358,504.55	2,542,785.59	34,182,940.10	776,520.07	246,950.57	281,977.50
1971	3,401,973.40	6,187,689.18	2,977,586.65	2,299,578.74	37,066,295.36	1,030,020.56	271,753.97	290,702.50
1972	3,351,918.54	6,820,167.98	3,637,672.96	2,190,526.10	41,175,288.56	1,328,990.57	310,782.41	349,215.00
1973	3,575,905.38	7,643,613.68	2,447,261.84	2,353,460.02	40,676,750.90	1,558,191.28	358,129.35	341,331.74
1974	5,786,925.44	9,056,694.82	2,956,468.88	2,958,474.12	35,815,936.06	1,705,083.15	438,490.68	338,343.10
1975	5,762,675.14	11,558,601.62	3,946,511.95	4,169,468.39	38,261,253.69	2,038,078.48	616,578.26	319,442.20
1976	9,377,057.06	13,309,036.46	3,924,037.60	5,718,772.63	47,208,549.12	2,413,146.54	905,750.70	316,291.30
1977	8,383,036.05	15,278,973.72	4,368,263.46	6,205,625.71	51,743,470.07	2,652,107.07	972,356.92	308,090.40
1978	9,141,188.75	17,556,557.91	3,878,863.95	7,003,026.46	64,182,868.34	2,818,734.93	1,251,096.50	299,839.50
1979	6,646,787.92	20,006,228.92	3,977,972.77	7,300,309.95	67,671,133.20	2,754,176.49	815,758.03	291,463.60

COUNTY OF STANISLAUS
GENERAL COUNTY REVENUES BY SOURCE
LAST TEN FISCAL YEARS

TABLE II

Fiscal Year	Taxes	Licenses and Permits	Fines and Forfeitures	Use of Money and Property	Aid from Other Governmental Sources	Charges for Current Services	Other Revenues
1970	13,489,985.81	107,920.87	557,416.87	576,831.81	28,735,491.51	4,735,821.52	129,044.10
1971	17,903,096.75	146,650.14	575,849.36	593,304.80	32,179,115.76	2,410,835.54	92,290.54
1972	20,309,322.20	179,137.48	684,591.31	902,623.57	35,135,453.11	5,671,048.06	162,044.76
1973	21,523,419.42	198,913.17	681,693.25	1,017,860.59	38,713,341.45	4,398,829.22	79,329.37
1974	18,246,037.69	171,660.52	690,448.75	2,276,938.51	33,850,413.69	5,617,599.02	164,764.24
1975	19,379,963.59	229,962.55	824,269.18	3,011,322.43	38,781,006.08	6,075,783.17	314,864.24
1976	22,965,222.23	308,524.71	1,031,307.56	2,257,884.32	43,315,810.33	8,785,039.34	334,177.84
1977	26,212,935.37	321,451.03	1,189,534.76	1,782,702.97	51,245,953.40	10,176,631.10	384,224.75
1978	28,968,647.76	352,540.40	1,097,014.06	2,009,612.74	59,188,346.82	12,841,204.65	214,705.54
1979	19,269,197.59	394,854.08	1,375,038.00	2,900,691.07	74,584,171.25	13,154,622.47	521,337.16

COUNTY OF STANISLAUS
TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS

Fiscal Year	Total Taxes	Current Property Taxes	Prior Property Taxes	Delinquent Penalties and Costs	Sales Taxes
1970	13,489,985.81	11,669,046.04	379,115.97	77,730.44	1,211,875.63
1971	17,903,096.75	16,198,773.67	217,204.56	80,013.52	1,251,701.90
1972	20,309,322.20	17,951,719.25	470,242.57	110,703.16	1,567,949.41
1973	21,523,419.42	18,727,767.46	745,518.42	138,905.96	1,681,455.17
1974	18,246,037.69	15,153,068.50	700,836.34	71,288.10	2,056,371.83
1975	19,379,963.59	16,442,826.72	422,479.91	59,952.75	2,208,794.39
1976	22,965,222.23	19,590,023.55	496,690.66	103,283.91	2,459,082.53
1977	26,212,935.37	21,519,451.44	564,848.00	117,257.08	3,507,603.65
1978	28,968,647.76	23,659,870.16	504,875.00	120,564.36	4,018,196.64
1979	19,269,197.59	12,784,571.86	663,061.08	128,702.42	5,084,240.68

TABLE III

Franchise Taxes	Occupancy Tax	Property Transfer Tax	Livestock Tax	Racehorse Tax
53,731.62	21,955.27	76,530.84		
52,515.72	21,943.74	80,943.64		
59,377.78	23,445.64	125,884.39		
61,336.09	20,696.88	147,739.44		
72,248.80	21,106.19	171,117.93		
84,397.97	29,674.21	130,837.64		
84,700.04	33,752.08	197,689.46		
129,634.78	37,895.18	293,024.76	$39,692.48	$3,528.00
124,164.35	26,438.81	383,866.96	26,143.27	3,488.68
122,079.11	30,018.77	445,682.31	6,832.36	4,009.00

TABLE IV

UNITED STATES
CONSUMER PRICE INDEX INFORMATION
BASE YEAR 1967 = 100
(Old Series)

Calendar Year	United States	California Metropolitan	San Francisco Bay Counties
	Annual Averages		
1967	100.0	100.0	100.0
1968	104.2	104.1	104.5
1969	109.8	109.3	110.2
1970	116.3	114.9	115.8
1971	121.3	119.1	120.1
1972	125.3	123.1	124.3
1973	133.1	130.2	131.5
1974	147.7	143.5	144.4
1975	161.2	158.4	159.1
1976	170.5	168.3	168.0
1977	181.5	180.2	180.8

Source:
State of California--Agriculture and Services Agency
Department of Industrial Relations
Division of Labor Statistics and Research

UNITED STATES
REVISED CONSUMER PRICE INDEX INFORMATION
BASE YEAR 1967 = 100
(New Series)

Year and Month		All Urban Consumers			Urban Wage Earners and Clerical Workers[b]		
		California[a]	San Francisco Oakland[c]	U.S. City Average	California	San Francisco Oakland[c]	U.S. City Average
1978:	December	199.4	200.8	202.9	198.9	200.4	202.9
	Annual Avg.	194.8	197.8	195.4	194.3	197.4	195.3
1979	February	203.9	203.9	207.1	203.8	204.2	207.1
	March	-	-	209.1	-	-	209.3
	April	209.7	208.8	211.5	209.9	209.3	211.8
	May	-	-	214.1	-	-	214.3
	June	214.6	212.5	216.6	215.4	213.7	216.9

[a]Weighted average of the consumer price indexes for Los Angeles-Long Beach, San Francisco-Oakland, and San Diego. Computed by the Department of Industrial Relations, Division of Labor Statistics and Research from indexes issued by the U.S. Department of Labor.

[b]Revised index for Urban Wage Earner and Clerical Worker.

[c]1960 Census of population metropolitan area definitions.

Source:
U.S. Department of Labor, Bureau of Labor Statistics

FACTS ABOUT THE REVISED CONSUMER PRICE INDEX

The Consumer Price Index (CPI) is a statistical measure of change, over time, in the prices of goods and services in major expenditure groups such as food, housing, apparel, transportation, and health and recreation--typically purchased by urban consumers. Essentially it measures the purchasing power of consumers' dollars by comparing what a sample "market basket" of goods and services costs today with what the same sample market cost at an earlier date.

The CPI revision(1) updates the weights assigned to the expenditure groups; (2) updates the sample of items priced; (3) updates the sample of places where the pricing takes place; (4) modernizes the statistical methods employed in calculation of the CPI; and (5) provides for the first time an index which represents the experience of nearly all consumers in contrast to having only one index representing urban wage and clerical workers. The results of the most recent revision were published in January, 1978. The preceding comprehensive revision took place in 1963.

The CPI for All Urban Consumers reflects the buying habits of about 80 percent of the noninstitutional, civilian population of the United States. Broadening the coverage added several groups whose incomes are generally higher than average: The self-employed, professional, white-collar, and other salaried workers. Also included are several groups whose incomes tend to be lower: Retired persons, others not in the labor force, and the unemployed.

The Revised CPI for Urban Wage Earners and Clerical Workers is an updated version of the old index and is based on buying habits of about one-half of the population covered by the CPI for All Urban Consumers.

COUNTY OF STANISLAUS
PROPERTY TAX CHARGES AND COLLECTIONS (1)
LAST TEN FISCAL YEARS

TABLE V

Fiscal Year	Secured Tax Charge	Unsecured Tax Charge	Total Tax Charge	Collections Through June 30	Delinquent Balance	Ratio of Delinquency To Tax Charge
1970	$34,481,081.71	$3,441,528.88	$37,922,610.59	$37,092,582.94	$ 830,027.65	2.189%
1971	42,728,226.45	3,366,293.76	46,094,520.21	44,933,487.58	1,161,032.63	2.519%
1972	48,279,182.67	4,992,378.73	53,271,561.40	52,121,311.22	1,150,250.18	2.159%
1973	53,218,123.34	4,688,425.64	57,906,548.98	56,900,519.63	1,006,029.35	1.737%
1974	47,380,788.10	4,593,701.57	51,974,489.67	51,156,164.22	818,325.45	1.574%
1975	55,576,743.34	4,829,291.69	60,406,035.03	59,330,633.35	1,075,401.68	1.780%
1976	64,346,401.83	5,596,030.46	69,942,432.29	68,720,122.55	1,222,309.74	1.748%
1977	72,030,220.86	6,430,797.40	78,461,018.26	77,191,996.72	1,269,021.54	1.617%
1978	81,137,028.76	7,629,744.42	88,766,773.18	87,455,895.24	1,310,877.94	1.478%
1979	45,740,633.88	4,266,171.36	50,006,805.24	49,144.259.25	862,545.99	1.725%

(1) Does not include Airplane Tax

COMPARISON OF TOTAL TAX CHARGE WITH COLLECTIONS
FOR FISCAL YEAR ENDED
JUNE 30, 1979

TABLE V
SCHEDULE A

	Secured Taxes 1978-1979	Unsecured Taxes 1978-1979	Total 1978-1979
CHARGE			
Tax Collector's Roll	$43,422,265.74	$4,057,050.78	$47,479,316.52
Utility Roll	2,306,462.08	-0-	2,306,462.08
Penalty Charges - 1st Installment	48,712.17	20,895.09	69,607.26
Penalty Charges - 2nd Installment	67,465.55	-0-	67,465.55
Interest (Penal)	7,744.48	18,279.03	26,023.51
Costs	16,338.00	-0-	16,338.00
Net Board Adjustments	(128,354.14)	169,946.46	41,592.32
Total Charge	$45,740,633.88	$4,266,171.36	$50,006,805.24
COLLECTIONS			
Through June 30, 1979	$44,975,522.05	$4,168,737.20	$49,144,259.25
DELINQUENT BALANCE - June 30, 1979	$ 765,111.83	$ 97,434.16	$ 862,545.99